

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

IN RE: Quintus Corporation, et al.

Avaya, Inc.)	
)	
Appellant,	)	C.A. No. 06-769 (SLR)
)	
v.)	
)	
KURT F. GWYNNE, Chapter 11	)	Bankruptcy Case No. 00-01-00501 through
Trustee,	)	01-00503 (MFW)
)	
Appellee.	)	Adv. 04-53074
	)	AP 06-06-73

**APPENDIX TO
OPENING BRIEF OF DEFENDANT AVAYA
IN SUPPORT OF ITS APPEAL FROM AN ORDER
OF THE BANKRUPTCY COURT**

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April 9, 2007

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ASSET PURCHASE AGREEMENT
PURSUANT TO SECTION 363 OF THE BANKRUPTCY CODE

Dated as of

February 22, 2001

among

QUINTUS CORPORATION,

certain wholly-owned subsidiaries of

QUINTUS CORPORATION

and

AVAYA, INC.

SIGNING SET

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EXECUTION COPY

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PURSUANT TO SECTION 363
OF THE BANKRUPTCY CODE**

dated as of

February 22, 2001

among

QUINTUS CORPORATION,

certain wholly-owned subsidiaries of

QUINTUS CORPORATION

and

AVAYA INC.

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ASSET PURCHASE AGREEMENT

ASSET PURCHASE AGREEMENT, dated as of February 22, 2001, among Quintus Corporation, a Delaware corporation ("Company"), Mustang.com, Inc., a California corporation ("Mustang.com") and Acuity Corp., a Delaware corporation ("Acuity"), each of which is a wholly owned subsidiary of Company, and all of which are collectively with Company referred to herein as the "Sellers") and Avaya Inc., a Delaware corporation ("Buyer").

WHEREAS, Company, among other things, designs, develops, manufactures, sells and services comprehensive e-customer relationship management solutions;

WHEREAS, the Board of Directors of Company has determined that it is necessary to file, and to cause each other Seller to file for reorganization relief under Chapter 11 of Title 11 of the United States Code, Section 101 et seq., as amended (the "Bankruptcy Code") by filing a case (the "Chapter 11 Case") in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"); and

WHEREAS, the Board of Directors of Company has determined that it is in the best interests, subject to the terms and conditions of this Agreement, of Company to pursue an order of the Bankruptcy Court to sell, convey, assign and transfer to Buyer substantially all of the assets and contracts and unexpired leases constituting the business of Company together with the obligations and liabilities in the manner and subject to the terms and conditions set forth in this Agreement and in accordance with Sections 363 and 365 and other applicable provisions of the Bankruptcy Code;

WHEREAS, certain assets of Sellers will be sold to Buyer, and the contracts and unexpired leases will be assumed and assigned to Buyer pursuant to an order of the Bankruptcy Court approving such sale under Section 363 of the Bankruptcy Code and approving such assumption and assignment under Section 365 of the Bankruptcy Code, and upon the terms and subject to conditions of this Agreement; and

WHEREAS, Buyer has agreed to advance to Company certain amounts, with respect to any advances after the commencement of the Chapter 11 Case, pursuant to Section 364 of the Bankruptcy Code and subject to the approval of the Bankruptcy Court, upon the terms and subject to the conditions set forth in the Term Sheet attached hereto as Exhibit D (the "Credit Agreement Term Sheet") and such other customary and reasonable terms and conditions as the parties shall

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agree, all of which shall be set forth in a mutually agreeable form of credit agreement;

NOW, THEREFORE, in consideration of the foregoing premises, the respective representations, warranties, covenants and agreements set forth herein and other consideration the receipt of and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

ARTICLE I PURCHASE AND SALE OF ASSETS

SECTION 1.01. *Acquired Assets.* (a) *Section 363 Assigned Assets.* Pursuant to Section 363 of the Bankruptcy Code and on the terms of and subject to the conditions precedent set forth in Article 8 of this Agreement, at the Closing Company shall, and shall cause each other Seller and Foreign Subsidiary to, sell, assign, transfer, convey and deliver to Buyer, and Buyer shall purchase and accept from Sellers and Foreign Subsidiaries, all of Sellers' and Foreign Subsidiaries' right, title and interest in, to and under all of the assets, property, rights and claims of Sellers and Foreign Subsidiaries as of the date hereof, and all of such assets, rights and claims acquired after the date hereof, which have not been subsequently disposed of in the ordinary course of business, of every kind and description, wherever located, real, personal or mixed, whether tangible or intangible other than Excluded Assets (collectively, the "Section 363 Assigned Assets"). For the avoidance of doubt, the Section 363 Assigned Assets shall include:

- (i) all of Sellers' and Foreign Subsidiaries' cash and cash equivalents on hand and in banks;
- (ii) all computers, servers, machinery, equipment, vehicles (including, to the extent assignable, rights to the warranties received from the manufacturers and distributors of any of the foregoing and to any related claims, credits, rights of recovery and setoff with respect to any of the foregoing), furniture, furnishings and other personal property and interests therein;
- (iii) all inventories (including any raw materials, work-in-progress, parts, finished products, and inventoriable supplies) and any rights of Sellers and Foreign Subsidiaries to the warranties received from suppliers, and, to the extent assignable, any related claims, credits, rights of recovery and set off with respect to the foregoing;

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(iv) all of the outstanding capital stock of, or other voting securities or ownership interests in any Person (other than any Seller or any Foreign Subsidiary) owned by Company;

(v) all accounts, notes and other receivables;

(vi) all prepaid expenses, credits, deferred charges, advance payments and security deposits (other than any security deposits made by third party bidders in the course of the proceedings contemplated by Section 5.04) including but not limited to ad valorem taxes, leases and rentals;

(vii) all transferable governmental licenses, permits or other authorizations including all applications therefor;

(viii) all books, records, files and papers, whether in hard copy or computer format;

(ix) all goodwill associated with the Business or the Acquired Assets, together with the right to represent to third parties that Buyer is the successor to the Business; and

(x) the note receivable from Paul Bartlett to Company dated April 27, 2000 in the principal amount of \$4,880,700 plus interest accrued thereon.

Notwithstanding the foregoing, the Section 363 Assigned Assets shall not include any executory contracts or unexpired leases, which are dealt with exclusively in Section 1.01(b), nor shall they include the Excluded Assets, as provided in Section 1.02.

(b) *Section 365 Assumed Rights.* (i) Pursuant to Section 365 of the Bankruptcy Code, at the Closing, Company shall, and shall cause each other Seller to, assume and assign to Buyer, and Buyer shall accept from Sellers, all of Sellers' rights under and title and interest in all of Sellers' executory contracts (including the option provided for in Section 5.16 of this Agreement) and unexpired leases entered into prior to the date hereof, which are listed on Schedule 1.01(b) (collectively, the "Section 365 Assumed Rights").

(ii) Buyer agrees to use all reasonable efforts and to take all reasonable actions, including the cure of defaults the costs of which shall be borne by Sellers and providing adequate assurances of future performance, mutually agreed by Buyer and Company in writing to be necessary or advisable, or determined to be necessary by the Bankruptcy

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Court, in order to permit the assumption and assignment of the Section 365 Assumed Rights to Buyer, provided that nothing contained herein shall obligate Buyer to take any action other than the payment of money in an amount determined by Buyer in its sole discretion (which amount shall be credited against the Purchase Price if approved in advance in writing by Company, which approval shall not unreasonably be withheld). Subject to the foregoing, Company agrees to use all reasonable efforts and to take all other reasonable actions necessary or advisable, or determined to be necessary by the Bankruptcy Court, in order to permit the assumption and assignment to Buyer of the Section 365 Assumed Rights.

(c) *Intellectual Property Rights and Permits.* For the avoidance of doubt, the assets so transferred shall, to the fullest extent permissible under Sections 363 and 365 of the Bankruptcy Code, include all right, title and interest of Sellers in, to and under the Intellectual Property owned by Sellers and licenses of Intellectual Property to Sellers as well as in, to and under any permits, licenses and authorizations issued by any domestic, foreign or supranational governmental body, agency, official or authority.

SECTION 1.02. *Excluded Assets.* Notwithstanding the foregoing, Buyer expressly understands and agrees that (i) the Purchase Price and any other amounts received in respect of, and all rights of Company arising under, any of this Agreement, any order of the Bankruptcy Court relating to this Agreement, or the transactions contemplated hereby, (ii) all claims, credits, causes of action or rights under any insurance policies of Sellers related to any Excluded Liabilities, (iii) any claims or causes of action of Sellers relating to the Existing Claims (as defined below), (iv) any books and records which Company concludes (based upon advice of counsel) is privileged or confidential material in connection with the Existing Claims; provided that a copy of such books and records redacted to eliminate such privileged or confidential material shall be provided to Buyer, (v) any books and records of Sellers required by law to be retained by Sellers, (vi) the notes of Alan Anderson and Susan Salvesen referred to in Schedule 3.14 item 24 of the Company Disclosure Schedule, (vii) the real property of Company located in Acton, Massachusetts and referred to in Section 5.15 (collectively, the "Excluded Assets"), and (viii) the capital stock of Mustang.com, Acuity and, subject to Section 5.16, the Foreign Subsidiaries shall be excluded from the Acquired Assets, provided that Buyer shall be entitled at its own cost and expense to examine and make copies of such books and records retained under Section 1.02(a)(v).

SECTION 1.03. *Assumed Liabilities.* On the terms and subject to the conditions set forth in this Agreement, at the Closing, Buyer shall assume from Sellers and thereafter pay, perform or discharge in accordance with their terms all

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of the liabilities and obligations in Schedule 1.03, but excluding any Excluded Liabilities (the "Assumed Liabilities"). No more than 3 business days prior to the Closing Date, Company shall deliver to Buyer a schedule in reasonable detail showing Company's estimate of the Assumed Liabilities as of the Closing Date. Buyer shall have the right, to review this schedule of Assumed Liabilities, and the parties agree to discuss in good faith any comments or questions that Buyer may have with respect to such schedule. From and after the Closing, Buyer shall have the right to confirm the accuracy of the schedule for a period of 5 business days after the Closing. If, based on such review, Buyer believes that the Assumed Liabilities as of the Closing Date exceed \$30,000,000, the parties agree to discuss in good faith Buyer's comments, and any disputes that the parties cannot resolve within 2 business days will be resolved expeditiously before the Bankruptcy Court. If the Assumed Liabilities as of the Closing Date, as reflected on the schedule prepared by Company or as revised upon resolution of any comments by Buyer, exceed \$30,000,000, then the provisions of Section 5.14 shall apply.

SECTION 1.04. *Excluded Liabilities.* Notwithstanding any provision in this Agreement or any other writing or commitment (written or oral) to the contrary, other than the Assumed Liabilities Buyer is not assuming any liabilities, obligations or commitments of Sellers (or any predecessors of Sellers or any prior owners of all or part of their businesses and assets) whether known or unknown, absolute, accrued, contingent or otherwise (whether or not related to the Business or the Acquired Assets). For the avoidance of doubt, the Excluded Liabilities shall include:

- (i) any liability or obligation for Designated Chapter 11 Costs and any contracts related thereto;
- (ii) any and all claims, actions, causes of action and liabilities of any type, whether known or unknown, whether disputed or undisputed, whether fixed or contingent, whether liquidated or unliquidated (including all costs incurred in defending such claims, actions, causes of action and liabilities) related to the factual matters asserted in the cases set forth on Schedule 1.04(a)(ii) (the "Existing Claims");
- (iii) any obligation of Sellers with respect to indemnification of any officer, director, employee or other agent or representative of Sellers arising out of facts, events or circumstances occurring or existing prior to the Closing Date;
- (iv) any liability or obligation relating to an Excluded Asset, including the mortgages on the real estate facilities described in Section 5.15;

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(v) any and all claims, actions, causes of action and liabilities of any type, whether known or unknown, relating to payments of an aggregate of \$4.7 million purportedly in satisfaction of a receivable determined to have arisen based upon falsified documentation and currently reflected as a liability on the Company Balance Sheet, as described in the Company Disclosure Documents;

(vi) any Taxes, other than Taxes accrued by the Company at or prior to the Closing;

(vii) any environmental condition of any real or personal property existing on or prior to the Closing Date whether arising under Environmental Laws (or in connection with the Release or threatened Release of any Contaminant); and

(viii) any and all claims, actions, causes of actions and liabilities of any type, whether known, unknown, relating to stock options, the employee stock purchase plan and any transaction bonuses described in Schedule 3.14(a)(3) (the "Excluded Employee Liabilities").

All such liabilities and obligations shall be retained by and remain obligations and liabilities of the applicable Seller (all such liabilities and obligations not being assumed being herein referred to as the "Excluded Liabilities").

SECTION 1.05. *Purchase Price.* (a) In consideration for the Acquired Assets, Buyer shall pay to Company at the Closing the amount in cash equal to \$30,000,000, subject to adjustment pursuant to Section 5.15, and, if applicable, Section 5.14 (the "Purchase Price"). The Purchase Price shall be paid as provided in Section 2.02(b).

(b) The Purchase Price (plus Assumed Liabilities to the extent properly taken into account under Section 1060 of the Code) shall be allocated among the Acquired Assets acquired by Buyer as agreed upon by Buyer and Company within 90 days after the Closing. Buyer and Company agree to be bound by such allocation and to file, in accordance with Section 1060 of the Code, all Tax Returns and reports with respect to the transactions contemplated by this Agreement, including, but not limited to, all federal, state and local Tax Returns on the basis of such allocation. Buyer and Company agree to file any additional information return required to be filed pursuant to Section 1060 of the Code and to treat the adjusted allocation in the manner described above.

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ARTICLE 2 THE CLOSING

SECTION 2.01. *Closing.* The consummation of the transactions contemplated by this Agreement (the "Closing") shall take place at the offices of Davis Polk & Wardwell located at 1600 El Camino Real, Menlo Park, California 94025 at 10:00 a.m. P.S.T. as promptly as practicable after the date hereof but in no event later than three business days after the conditions set forth in Article 8 shall have been satisfied or waived, or at such other time, date and place as shall be fixed by agreement between Company and Buyer (the date of the Closing being herein referred to as the "Closing Date").

SECTION 2.02. *Deliveries at Closing.* (a) At the Closing, Sellers shall deliver to Buyer such deeds, bills of sale, assignments of leases and contracts, and any other instruments of conveyance that are necessary or appropriate to effectuate the transfer of the Acquired Assets to Buyer, and such other documents, instruments or certificates required to be delivered as a condition precedent to Buyer's obligations under this Agreement or as Buyer or its counsel may reasonably request.

(b) At the Closing, Buyer shall deliver to Company (i) the Purchase Price, by wire transfer of same day funds and cancellation of obligations for any funds advanced by Buyer to Company as contemplated by the Credit Agreement Term Sheet or Section 9.01(iv), if any, and (ii) such duly executed instruments as are necessary or appropriate to effectuate the assumption of the Assumed Liabilities by Buyer, and such other documents, instruments or certificates required to be delivered as a condition precedent to Company's obligations under this Agreement, or as Company or its counsel may reasonably request.

ARTICLE 3 REPRESENTATIONS AND WARRANTIES OF SELLERS

Each Seller represents and warrants to Buyer, jointly and severally, as of the date hereof and as of the Closing Date except as otherwise provided herein and except as specifically disclosed in the Company Disclosure Schedules, that each of the statements contained in this Article 3 are true and complete. Each exception set forth in the Company Disclosure Schedule and each other reference to this Agreement set forth in the Company Disclosure Schedule (i) is identified by reference to, or has been grouped under a heading referring to, a specific individual section of this Agreement, (ii) shall be deemed an exception or qualification to the entire section of this Agreement so referenced, regardless of

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any subsections within such section and, except as otherwise specifically stated with respect to such exception, relates only to such section.

SECTION 3.01. *Corporate Existence and Power.* Company is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Delaware, and has all corporate powers and all governmental licenses, authorizations, permits, consents and approvals required to carry on its business as now conducted, except for those licenses, authorizations, permits, consents and approvals the absence of which would not reasonably be expected have, individually or in the aggregate, a Material Adverse Effect on Company. Company is duly qualified to do business as a foreign corporation and is in good standing in each jurisdiction where such qualification is necessary, except for those jurisdictions where failure to be so qualified would not reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect on Company. Company has heretofore delivered to Buyer true and complete copies of the certificate of incorporation and bylaws of Company as currently in effect.

SECTION 3.02. *Corporate Authorization.* The execution, delivery and performance by Sellers of this Agreement and the consummation by Sellers of the transactions contemplated hereby are within Sellers' corporate powers and have been duly authorized by all necessary corporate action on the part of Sellers. This Agreement has been duly and validly executed by Sellers and will constitute a valid and binding obligation of Sellers enforceable in accordance with its terms, subject to the entry of the Section 363/365 Order, except for the provisions of Section 9.01 with respect to the Topping Fee which shall become the binding obligation of Sellers upon the entry of the Interim Order, and except as enforceability against Sellers may be limited by applicable bankruptcy, reorganization, insolvency, moratorium, and other laws of similar application affecting creditors' rights generally from time to time in effect and to general equitable principles.

SECTION 3.03. *Governmental Authorization.* (a) The execution, delivery and performance by Company of this Agreement and the consummation by Sellers of the transactions contemplated hereby require no approval by, action by or in respect of, or filing with, any federal, state, local or foreign government, any court, administrative, regulatory or other governmental agency, commission or authority or any non-governmental self-regulatory agency, commission or authority, domestic, foreign or supranational other than (i) consents, approvals or authorizations of, or declarations or filings with, the Bankruptcy Court, (ii) compliance with any applicable requirements of the HSR Act, and (iii) any approvals, actions or filings the absence of which would not be reasonably expected to have, individually or in the aggregate, a Material Adverse Effect.

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(b) The execution and delivery of this Agreement does not, and the consummation of the transactions contemplated by this Agreement hereby and the compliance with the provisions of this Agreement will not, conflict with, or result in any violation of, or default (with or without notice or lapse of time, or both) under, or give rise to a right of termination, cancellation or acceleration of any obligation or loss of any benefit under, or result in the creation of any Lien upon any of the properties or assets of Company or any Subsidiary under (i) any loan or credit agreement, note, bond, mortgage, indenture, lease or other agreement, instrument, permit, concession, franchise, license or similar authorization applicable to Company or any Subsidiary or their respective properties or assets, other than (A) such violations, defaults, rights of termination, cancellation or acceleration or losses of benefits as would not be given effect under the Bankruptcy Code or (B) as disclosed pursuant to Section 3.04 or (ii) subject to the governmental filings and other matters referred to in Section 3.03(a), any judgment, order, decree, statute, law, ordinance, rule or regulation applicable to Company or any Subsidiary or their respective properties or assets, other than, in the case of paragraph (a), any such conflicts, violations, defaults, rights, losses or liens that individually or in the aggregate could not reasonably be expected to have a Material Adverse Effect.

SECTION 3.04. *Required and Other Consents.* Schedule 3.04 sets forth each material agreement, contract, lease or other instrument binding upon Company that will constitute an Assumed Liability, and each material agreement, contract, lease or other instrument binding upon any Subsidiary of Company, which requires the consent or other action by any Person as a result of the execution, delivery and performance of this Agreement, except any such contract, lease or other instruments binding upon Sellers that can be assumed and assigned without such consent or action under the Bankruptcy Code.

SECTION 3.05. *Subsidiaries.* (a) Each Subsidiary of Company is a corporation duly incorporated, validly existing and in good standing under the laws of its jurisdiction of incorporation, has all corporate powers and all governmental licenses, authorizations, permits, consents and approvals required to carry on its business as now conducted, except for those licenses, authorizations, permits, consents and approvals the absence of which would not reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect on Company. Each such Subsidiary is duly qualified to do business as a foreign corporation and is in good standing in each jurisdiction where such qualification is necessary, except for those jurisdictions where failure to be so qualified would not reasonably be expected to have, individually or in the aggregate, have a Material Adverse Effect on Company. All Subsidiaries of Company and their respective jurisdictions of incorporation are identified on Schedule 3.05. Company has heretofore delivered to Buyer true and complete copies of the charter and bylaws

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(or other similar organizational documents) of each wholly-owned Subsidiary as currently in effect. Except as set forth in Schedule 3.05, the Company and each of its Subsidiaries do not own any equity interests in any other Person.

(b) All of the outstanding capital stock of, or other voting securities or ownership interests in, each Subsidiary of Company, is owned by Company, directly or indirectly, free and clear of any Lien and free of any other limitation or restriction (including any restriction on the right to vote, sell or otherwise dispose of such capital stock or other voting securities or ownership interests other than any such restriction on Company pursuant to the Bankruptcy Code that shall not be binding on Buyer after the Closing). There are no outstanding (i) securities of Company or any of its Subsidiaries convertible into or exchangeable for shares of capital stock or other voting securities or ownership interests in any Subsidiary of Company or (ii) warrants, calls, options or other rights to acquire from Company or any of its Subsidiaries, or other obligation of Company or any of its Subsidiaries to issue, any capital stock or other voting securities or ownership interests in, or any securities convertible into or exchangeable for any capital stock or other voting securities or ownership interests in, any Subsidiary of Company (the items in clauses (i) and (ii) being referred to collectively as the "Company Subsidiary Securities").

SECTION 3.06. *Disclosure Documents.* Company has delivered to Buyer the Company Disclosure Documents and will deliver to Buyer any Company SEC Documents filed after the date hereof promptly upon such filing. The Company Disclosure Documents comply or will comply in all material respects with the requirements of the forms on which such documents were or are to be filed or prepared and, taken together, do not and will not contain as of the date hereof or upon which such documents are filed any untrue statement of a material fact or omit to state any material fact necessary in order to make the statements made therein, in the light of the circumstances under which they were made or will be made, not misleading.

SECTION 3.07. *Financial Statements.* The unaudited consolidated financial statements and consolidated interim financial statements of Company included or to be included in the Company Disclosure Documents (the "Company Financial Statements"), comply or will comply as to form in all material respects with applicable accounting requirements and the published rules and regulations of the SEC with respect thereto, have been or will be prepared in accordance with GAAP (except, in the case of unaudited interim statements, as permitted by Form 10-Q of the SEC) applied on a consistent basis during the periods involved (except as may be indicated in the notes thereto) and fairly present in accordance with GAAP applied on a consistent basis in all material respects the consolidated financial position of the Company and its consolidated Subsidiaries as of the dates thereof and the consolidated results of their operations

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(f) any material labor dispute, other than routine individual grievances, or any activity or proceeding by a labor union or representative thereof to organize any employees of Company or any of its Subsidiaries, or any material lockouts, strikes, slowdowns, work stoppages or threats thereof by or with respect to such employees;

(g) any material Tax election made or changed, any annual tax accounting period changed, any method of tax accounting adopted or changed, any material amended Tax returns or claims for material Tax refunds filed, any material closing agreement entered into, any material Tax claim, audit or assessment settled, or any right to claim a material Tax refund, offset or other reduction in Tax liability surrendered;

(h) except insofar as may have been required by a change in GAAP, any change in accounting methods, principles or practices by Company;

(i) failure to protect or keep the Company Intellectual Property Rights in effect;

(j) except as disclosed in the Company Disclosure Documents, any event or occurrence or change, financial or otherwise, in the Acquired Assets, Business or Assumed Liabilities that has had or would reasonably be expected to have a Material Adverse Effect;

(k) except as disclosed in the Company Disclosure Documents, (i) any granting by Company or any Subsidiary to any current or former director, officer or other employee of Company or Subsidiary of any increase in compensation, bonus or other benefits, except for normal increases in cash compensation in the ordinary course of business consistent with past practice or as was required under any employment agreements in effect as of the date of the Audited Balance Sheet included in the Company Disclosure Documents, (ii) any granting by Company or any Subsidiary to any such current or former director, officer or employee of any increase in severance or termination pay, except in the ordinary course of business consistent with past practice, or (iii) any entry by Company or any Subsidiary into, or any amendments of, any employment, deferred compensation, consulting, severance, termination or indemnification agreement with any such current or former director, officer or employee;

(l) any material amendment or termination, other than in the ordinary course of business consistent with past practice, of any agreement to which Company or any Subsidiary is a party and which contract is or should be set forth on the Company Disclosure Schedule;

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(m) any undertaking or commitment to undertake capital expenditures exceeding \$50,000 for any single project or related series of projects, other than commitments or expenditures related to the completion of and move into Company's new headquarters facility in Dublin, California for which there have not been any undertakings or commitment to undertake capital expenditures exceeding \$150,000 for any single project or related series of projects;

(n) any sale, lease (as lessor), transfer or other disposition of, mortgage, pledge, or imposition of any Lien on, any of the assets reflected on the Audited Balance Sheet or any assets acquired by Company or any of its Subsidiaries after the date of such Audited Balance Sheet, except for inventory and personal property sold or otherwise disposed of for fair value in the ordinary course of its business consistent with past practice; or

(o) any resolution, agreement or understanding to take any act similar to those set forth in this Section 3.08, except as contemplated by this Agreement.

SECTION 3.09. *No Undisclosed Material Liabilities.* There are no liabilities or obligations of Company or any of its Subsidiaries of any kind, other than:

(a) liabilities or obligations specifically identified and described in the Company Disclosure Documents;

(b) liabilities not required under GAAP on a basis consistent with preceding accounting periods to be shown in the Company Financial Statements;

(c) liabilities incurred in the ordinary course of business since the Balance Sheet Date;

(d) liabilities relating to the Existing Claims;

(e) liabilities relating to the Excluded Assets;

(f) liabilities under this Agreement or the transactions contemplated hereby; or

(g) undisclosed liabilities which, individually or in the aggregate, are not material to Company.

SECTION 3.10. *Compliance with Laws and Court Orders.* (a) Each of Company and its Subsidiaries has complied in all material respects with, and is

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not in violation of, in any material respect, any law, ordinance or governmental rule or regulation (collectively, "Laws") to which it or its business is subject;

(b) Each of Company and its Subsidiaries has obtained all licenses, permits, certificates or other governmental authorizations (collectively "Authorizations") necessary for the ownership or use of the Acquired Assets and the Business other than Authorizations (i) which are ministerial in nature and which Company or such Subsidiary has no reason to believe would not be issued in due course and (ii) which, the failure of Company or such Subsidiary to possess, would, after the Closing, subject Buyer to penalties or other fines in excess of \$75,000 in the aggregate ("Immaterial Authorizations");

(c) Neither Company nor any of its Subsidiaries has received notice of violation of, or knows of any violation of, any Laws to which it or its business is subject or any Authorization necessary for the ownership or use of its assets and properties or the conduct of its business (other than Immaterial Authorizations).

SECTION 3.11. *Litigation.* Except for the matters listed on Schedule 3.11, there is no action, suit, investigation or proceeding (or any basis therefor) pending against, or, to the knowledge of Company, threatened against or affecting, Company, any of its Subsidiaries, any present or former officer, director or employee of Company or any of its Subsidiaries or any other Person for whom Company or any of such Subsidiary may be liable or any of their respective properties before any court or arbitrator or before or by any governmental body, agency or official, domestic, foreign or supranational, that, if determined or resolved adversely in accordance with the plaintiff's demands, would reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect on Company.

SECTION 3.12. *Finders' Fees.* There is no investment banker, broker, finder or other intermediary that has been retained by or is authorized to act on behalf of Company or any of its Subsidiaries who might be entitled to any fee or commission from Company or any of its Affiliates in connection with the transactions contemplated by this Agreement.

SECTION 3.13. *Tax Matters.* (a) Except to the extent, if any, constrained by the pendency of the Chapter 11 Case or reserved for on the Company Financial Statements, Company has filed all Tax Returns that have been required to be filed and timely paid all Taxes payable by it for the Pre-Closing Tax Period which will have been required to be paid on or prior to the date hereof, the non-payment of which would result in a Lien on any Acquired Asset (that would not be released pursuant to the Section 363/365 Order), or would otherwise reasonably be expected to have a Material Adverse Effect, and such Tax Returns are complete

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and accurate in all material respects and disclose all Taxes required to be paid in respect of the Company or the Acquired Assets with respect to the Pre-Closing Tax Period.

(b) Company has established, in accordance with GAAP applied on a basis consistent with that of preceding periods, adequate reserves for the payment of all Taxes which arise from or with respect to the Acquired Assets or the operation of the Business and are incurred in or attributable to the Pre-Closing Tax Period (that would not be released pursuant to the Section 363/365 Order), the non-payment of which would result in a Lien on any Acquired Asset, or would otherwise reasonably be expected to have a Material Adverse Effect.

(c) Except as reserved for on the Company Financial Statements, there is no claim, action, audit, assessment, suit or other proceeding now pending or threatened expressly asserting that Company is liable for any Tax in any jurisdiction.

SECTION 3.14. *Employee Benefit Plans.* (a) Schedule 3.14(a) lists each material "employee benefit plan", as such term is defined in Section 3(3) of ERISA and each material employment, severance or other similar contract and any material arrangement, policy, plan or arrangement providing for insurance coverage (including any self-insured arrangements), workers' compensation, disability benefits, supplemental unemployment benefits, vacation benefits, retirement benefits or for deferred compensation, profit-sharing, bonuses, stock options, stock appreciation or other forms of incentive compensation or post-retirement insurance, compensation or benefits which (i) is entered into, maintained or contributed to, as the case may be, by Company or any of its Subsidiaries or ERISA Affiliates and (ii) covers any employee of Company. Such contracts, plans and arrangements are hereinafter referred to collectively as the "Benefit Arrangements."

(b) With respect to each Benefit Arrangement, Company has provided (or will prior to Closing provide) (i) a true and complete copy of such plan document and trust agreement and group annuity contract relating thereto (or, in the case of unwritten plans, descriptions thereof), (ii) the most recently filed Form 5500 and (iii) the most recent summary plan description for each Benefit Arrangement for which such summary plan description is required. Each Benefit Arrangement has been maintained in substantial compliance with its terms and with the requirements prescribed by any and all statutes, orders, rules and regulations which are applicable to such Benefit Arrangement except where any such failure to do so would not, individually or in the aggregate, reasonably be expected to have a Material Adverse Effect.

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(c) No Benefit Arrangement is (i) a Multiemployer Plan or (ii) subject to Title IV of ERISA.

(d) Each Benefit Arrangement which is intended to be qualified under Section 401(a) of the Code has received an opinion, determination, advisory or notification letter from the Internal Revenue Service that it is so qualified or has remaining a period of time to obtain such a letter from the IRS, and no event has occurred since the date of such determination that would reasonably be expected to result in the revocation of, or adversely affect, such qualification. Company has furnished to Buyer copies of the most recent Internal Revenue Service determination, opinion, or notification letters with respect to each such Plan.

(e) With respect to the employees of the Business, there are no employee post-retirement medical or health plans in effect, except as required by Section 601 of ERISA and Buyer shall have no responsibility for any such retiree benefits other than as set forth in Article 6.

(f) Except as set forth on Schedule 3.14(f), no Transferred Employee will become entitled to any retirement, severance or similar benefit solely as a result of the transactions contemplated hereby.

(g) There is no contract, agreement, plan or arrangement covering any Transferred Employee that, individually or collectively, would give rise to the payment of any amount that would not be deductible pursuant to the terms of Code Section 280G.

(h) Schedule 3.14(h) sets forth a true and complete list of the names, titles, and annual salaries of all employees of the business of Company whose annual base salary exceeds \$100,000.

(i) Since the Balance Sheet Date and other than as set forth in Schedule 3.14(i), there has not been any adoption or amendment in any material respect by Company, any of its Subsidiaries or any Affiliate of any Benefit Arrangement, or any material change in any actuarial or other assumption used to calculate funding obligations with respect to any Benefit Arrangement, or any change in the manner in which contributions to any Benefit Arrangement are made or the basis on which such contributions are determined.

SECTION 3.15. *Environmental Matters.* (a) Except as disclosed on Schedule 3.15:

(i) no notice, notification, demand, request for information, citation, summons or order has been received, no complaint has been filed,

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no penalty has been assessed, and no action, claim, suit, proceeding or, to Company's knowledge, investigation or review is pending or, to the knowledge of Company, is threatened by any governmental entity or other Person in connection with the Company, any of its Subsidiaries or any of their respective assets or operations relating to or arising out of any Environmental Law or otherwise relating to or arising out of any Release or threatened Release of any Contaminant nor, to the knowledge of the Company, is there any basis therefor;

(ii) Company and each of its Subsidiaries is in compliance with all Environmental Laws and all Environmental Permits in all material respects; and

(iii) except as would not reasonably be expected to have a Material Adverse Effect, there are no liabilities of or relating to Company or any of its Subsidiaries of any kind whatsoever, whether accrued, contingent, absolute, determined, determinable or otherwise arising under or relating to any Environmental Law or otherwise relating to or arising out of any Release or threatened Release of any Contaminant, and there are no facts, conditions, situations or set of circumstances that would reasonably be expected to result in or be the basis for any such liability, and neither the Company nor its Subsidiaries are subject to any decree, judgment or settlement relating to the violation of any Environmental Law.

(b) There has been no environmental investigation, study, audit, test, review or other analysis conducted of which Company has knowledge in relation to the current or prior Business of Company or any of its Subsidiaries or any property or facility now or previously owned or leased by Company or any of its Subsidiaries that has not been delivered to Buyer at least five days prior to the date hereof.

(c) Neither Company nor any of its Subsidiaries owns, leases or operates or has owned, leased or operated any real property, or conducts or has conducted any operations, in New Jersey or Connecticut.

(d) For purposes of this Section 3.15, the terms "Company" and "Subsidiaries" shall include any entity that is, in whole or in part, a predecessor of Company or any of its Subsidiaries.

SECTION 3.16. *Material Contracts.* (a) Except for the contracts disclosed in Schedule 3.16(a), Company or any of its Subsidiaries is not a party to or bound by:

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(i) any written debt instrument, including, without limitation, any loan agreement, line of credit, promissory note, security agreement or other evidence of indebtedness, where Company or any of its Subsidiaries is a lender, borrower or guarantor, other than such instruments (A) with an outstanding principal amount not in excess of \$150,000 or (B) entered into subsequent to the date of this Agreement in the ordinary course consistent with past practice and Section 5.01;

(ii) any written contract or commitment that would materially restrict any assignee of the Business or the Acquired Assets from engaging in any industry or any line of business in any location;

(iii) any written contract or commitment in excess of \$25,000 to which Company or any of its Subsidiaries is a party for any charitable contribution;

(iv) any written agreement in excess of \$150,000 to which Company or any of its Subsidiaries is a party with respect to any assignment, discounting or reduction of any receivables of Company or such Subsidiary reflected in the Company Disclosure Documents as of the Balance Sheet Date;

(v) any written joint venture or partnership agreement to which Company or any of its Subsidiaries is a party requiring payments by Company in excess of \$150,000;

(vi) any written distributorship, sales agency, sales representative, reseller or marketing agreement to which Company or any of its Subsidiaries is a party, pursuant to which Company or any of its Subsidiaries have made or received aggregate payments exceeding \$150,000 calculated on a cash basis during the 24 month period ended December 31, 2000;

(vii) any value added reseller, original equipment manufacturing, technology transfer, source code license or other license or any other agreement containing the right to sublicense software and/or technology, in each case, to which Company or any of its Subsidiaries is a party pursuant to which Company or any of its Subsidiaries have made or received aggregate payments exceeding \$150,000 calculated on a cash basis during the 24 month period ended December 31, 2000, other than agreements related to "off-the-shelf" software;

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(viii) any agreement, option or commitment or right with, or held by, any third party to acquire any assets or properties, or any interest therein, of Company or any of its Subsidiaries, having a value in excess of \$150,000, except for contracts for the sale of licenses or inventory, machinery or equipment in the ordinary course of business;

(ix) any license of Intellectual Property by any third party to the Company or any of its Subsidiaries that Company or any of its Subsidiaries could not readily replace without a material impact on Company or such Subsidiary or that is not generally commercially available;

(x) any written employment contract involving annual compensation in excess of \$100,000 entered into by the Company or any of its Subsidiaries;

(xi) any other agreement, commitment, arrangement or plan not made in the ordinary course of business that is material to the Business; and

(xii) any outstanding leases, both capital and operating, or licenses, pursuant to which Company or any of its Subsidiaries has (A) obtained the right to use or occupy any real or tangible personal property under arrangements where the remaining obligation is more than \$150,000, exclusive of any renewal rights or (B) granted to any other Person the right to use any material item of machinery, equipment, furniture, vehicle or other personal property of Company or any of its Subsidiaries having an original cost of \$150,000 or more.

(b) Except as set forth on Schedule 3.16(a) of the Company Disclosure Schedule, (i) there are no oral contracts or commitments of the types described in Section 3.16(a), (ii) there are no contracts or commitments between Company or any of its Subsidiaries and any Affiliate, (iii) there are no contracts, commitments or arrangements (including with any employee) which require the payment of any compensation upon the occurrence of any change of control, (iv) there are no contracts to which Company or any of its Subsidiaries is a party which would create rights for any Person against Buyer or any of its Affiliates (other than rights against Company as in effect on the Closing Date) and (v) except as set forth in response to Section 3.14, there are no contracts or arrangements, except this Agreement, which provide for payment of any compensation, penalty or liquidated damages to any party solely as a result of the transactions contemplated hereby or in the event of the termination of such contract or arrangement on or following the Closing Date, which amount would not have been payable upon

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such termination but for the consummation of the transactions contemplated hereby.

SECTION 3.17. Intellectual Property. (a) Subject to Section 3.04, Company and its Subsidiaries own, or are validly licensed or otherwise have the right to use, all Intellectual Property, material to the conduct of the Business (the "Company Intellectual Property Rights"). Schedule 3.17(a) of the Company Disclosure Schedule contains a list of all such registered Company Intellectual Property Rights owned by Company (other than trade secrets and computer programs which are licensed to Company or any of its Subsidiaries and are generally commercially available).

(b) Except as disclosed on Schedule 3.17(b) of the Company Disclosure Schedule: neither Company nor any of its Subsidiaries has infringed upon or any Intellectual Property or other proprietary information of any other Person; neither Company nor any of its Subsidiaries has received any written charge, complaint, claim, demand or notice alleging any such infringement, misappropriation or violation (including any claim that Company or any of its Subsidiaries must license or refrain from using any Company Intellectual Property Rights or other proprietary information of any other Person) which has not been settled or otherwise fully resolved except, in each case, for such infringement, misappropriation or violation as would not be material to the conduct of the Business.

(c) Subject to Section 3.04, except as disclosed on Section 3.17(c) of the Company Disclosure Schedule, assuming that Buyer continues to operate the business of Company and its Subsidiaries as presently conducted, and without taking into account any of Buyer's agreements or intellectual property rights, then Buyer's use of the Company Intellectual Property Rights or other proprietary information which is material to the conduct of the business of Company and its Subsidiaries will not infringe upon, misappropriate or otherwise come into conflict with the Company Intellectual Property Rights or other proprietary information of any other Person except, in each case, for such infringement, misappropriation or violation as would not be material to the conduct of the Business.

(d) Each employee, agent, consultant, officer, director or contractor who has contributed to or participated in the creation or development of any copyrightable, patentable or trade secret material on behalf of Company, any of its Subsidiaries or any predecessor in interest thereto either: (i) is a party to an agreement, a copy of which has been made available to Buyer, under which Company or one of its Subsidiaries is deemed to be the original owner/author of all property rights therein; or (ii) has executed an assignment or an agreement to

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assign in favor of Company, such Subsidiary or such predecessor in interest, as applicable, all right, title and interest in such material, a copy of which assignment or agreement to assign has been made available to Buyer.

(e) Except as set forth on Schedule 3.17, (i) Company and its Subsidiaries have not sold, assigned, transferred, licensed or sublicensed, or entered into any contract to sell, assign, transfer or sublicense their Company Intellectual Property Rights other than in the ordinary course of business consistent with past practices and (ii) Company and its Subsidiaries have not entered into any contract or other arrangement pursuant to which Company or such Subsidiary has agreed or is obligated to license, transfer or place in escrow the source code for any of its products (prior or current), other than escrow agreements restricting the use of source code after release to maintenance of the end-user's installation or the distributor's installed base.

(f) To the knowledge of Company no officer, director or employee of Company or any of its Subsidiaries, has any interest in any Company Intellectual Property Rights (other than as a stockholder of Company) that is material to the business or operations of Company).

(g) Except as disclosed on Schedule 3.17(g), none of the material development activities relating to Company Intellectual Property Rights were undertaken or performed outside of the United States.

SECTION 3.18. *Valid Title.* Upon consummation of the Section 363/365 Sale upon the terms and subject to the conditions described herein, Sellers shall have transferred good and valid title to the Section 363 Assigned Assets, free and clear of any claims or Liens of Persons other than Buyer except for any Permitted Exceptions. Subject to Section 3.04, and except for Section 365 Assumed Rights that are not, individually or in the aggregate, material to the conduct of the Business, upon consummation of the Section 363/365 Sale upon the terms and subject to the conditions described herein, Sellers shall have transferred good and valid title to the Section 365 Assumed Rights, free and clear of any claims or Liens of Persons other than Buyer except for any Permitted Exceptions. Subject to Section 3.04, other than Section 365 Assumed Rights that are not, individually or in the aggregate, material to the conduct of the Business, and other than the Excluded Assets, the Acquired Assets constitute all the assets, properties, rights and interests used by Company in the Business as conducted at all times since December 31, 2000. Subject to Section 3.04, other than Section 365 Assumed Rights that are not, individually or in the aggregate, material to the conduct of the Business, and other than the Excluded Assets, no assets, properties, rights and interests of any kind whatsoever are necessary to conduct the Business, exclusive of working capital.

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SECTION 3.19. *Employment Matters.* Within three business days of the date of this Agreement, Company shall deliver to Buyer a true and correct copy of the organizational chart of Company, identifying all officers and their functional responsibilities within Company and all of the other employees of Company reporting directly or indirectly primarily to such officers. Each of Company and its Subsidiaries has complied in all material respects with all applicable laws, rules and regulations respecting employment and employment practices, terms and conditions of employment, wages and hours, and neither Company nor any Subsidiary is liable for any arrears of wages or any Taxes or penalties for failure to comply with any such laws, rules or regulations, except for such failures to comply or liabilities as would not reasonably be expected to have a Material Adverse Effect on Company; (b) there are no controversies pending or, to the knowledge of Company, threatened between Company or any Subsidiary and any of their respective employees, which controversies have or would reasonably be expected to reasonably be expected to have a Material Adverse Effect; (d) neither Company nor any Subsidiary is a party to any collective bargaining agreement or other labor union contract applicable to Persons employed by Company or any such Subsidiary, nor, to the knowledge of Company, are there any activities or proceedings of any labor union to organize any such employees; (e) there are no unfair labor practice complaints pending against Company or any of its Subsidiaries before the National Labor Relations Board or any current union representation questions involving employees of Company or any Subsidiary; (f) there is no strike, slowdown, work stoppage or lockout existing, or, to the knowledge of Company, threatened, by or with respect to any employees of Company or any Subsidiary; (g) except as set forth on Schedule 3.19(g) of Company Disclosure Schedule, no charges are pending before the Equal Employment Opportunity Commission or any state, local or foreign agency responsible for the prevention of unlawful employment practices with respect to Company or any Subsidiary; (h) there are no claims pending against Company or any Subsidiary before any workers' compensation board which would reasonably be expected to have a Material Adverse Effect; (i) neither Company nor any of its Subsidiaries has received notice that any federal, state, local or foreign agency responsible for the enforcement of labor or employment laws intends to conduct an investigation of or relating to Company or any Subsidiary and, to the best knowledge of Company, no such investigation is in progress; and (j) to the knowledge of Company, the relationship of Company and its Subsidiaries with their employees is generally satisfactory.

SECTION 3.20. *Absence of Default.* Except as set forth in Schedule 3.21 of Company Disclosure Schedule, each of the leases, contracts and other agreements listed or required to be listed in Item 3.16 of the Company Disclosure Schedule that create obligations on any Person in excess of \$150,000 constitutes a valid and binding obligation of Company, assuming such agreements are binding

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and valid on the counterparties, and, to Company's knowledge is in full force and effect. Each of Company and its Subsidiaries has fulfilled and performed in all material respects its obligations under each such lease, contract or other agreement to which it is a party to the extent such obligations are required by the terms thereof to have been fulfilled or performed through the date hereof (except for any such lease, contract or other agreement which, by its terms, will expire prior to the Closing Date) and neither Company nor any such Subsidiary is alleged in writing to be, in breach or default under, nor is there or is there alleged in writing to be any basis for termination of, any such lease, contract or other agreement. To the knowledge of Company, no other party to any such lease, contract or other agreement has breached or defaulted thereunder. No act or omission of Company has occurred which, with the passage of time or the giving of notice or both, would constitute a material default or breach by Company or, to the knowledge of Company, by any such other party. Company is not currently renegotiating any such lease, contract or other agreement or paying liquidated damages in lieu of performance thereunder. Complete and correct copies of each such lease, contract or other agreement and any amendments thereto have heretofore been made available to Buyer.

SECTION 3.21. *Disclosure.* None of the representations or warranties of Company contained herein and none of the information contained in the Company Disclosure Schedule and none of the other information or documents furnished or made available to Buyer by Sellers, when taken as a whole, contains, or at the Closing will contain, any untrue statement of a material fact or omits, or at the Closing will omit, to state a material fact required to be stated herein or therein necessary to make the statements herein or therein, in light of the circumstances under which they were made, not misleading in any material respect.

ARTICLE 4 REPRESENTATIONS AND WARRANTIES OF BUYER

Buyer represents and warrants to Company, as of the date hereof and as of the Closing Date except as otherwise provided herein, except as disclosed in the Buyer Disclosure Schedules, as follows:

SECTION 4.01. *Corporate Existence and Power.* Buyer is a corporation duly incorporated, validly existing and in good standing under the laws of its jurisdiction of incorporation and has all corporate powers and all governmental licenses, authorizations, permits, consents and approvals required to carry on its business as now conducted, except for those licenses, authorizations, permits, consents and approvals the absence of which would not have, individually or in

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the aggregate, a material adverse effect on Buyer, its financial condition or results of operations or materially impair Buyer's ability to perform its obligations under this Agreement or to consummate the transactions contemplated by this Agreement.

SECTION 4.02. *Corporate Authorization.* The execution, delivery and performance by Buyer of this Agreement and the consummation by Buyer of the transactions contemplated hereby are within the corporate powers of Buyer and have been duly authorized by all necessary corporate action. Assuming this Agreement constitutes a valid and binding obligation of Company, this Agreement constitutes a valid and binding agreement of Buyer, enforceable against Buyer in accordance with its terms, except as enforceability against Buyer may be limited by applicable bankruptcy, reorganization, insolvency, moratorium, and other laws of similar application affecting creditors' rights generally from time to time in effect and to general equitable principles.

SECTION 4.03. *Governmental Authorization.* The execution, delivery and performance by Buyer of this Agreement and the consummation by Buyer of the transactions contemplated hereby require no approval or action by or in respect of, or filing with, any governmental body, agency, official or authority, domestic, foreign or supranational, other than consents, approvals or authorizations of the Bankruptcy Court, compliance with any applicable requirements of the HSR Act, any approvals, actions or filings the absence of which would not be reasonably expected to have, individually or in the aggregate, a material adverse effect on Buyer or materially to impair the ability of Buyer to consummate the transactions contemplated by this Agreement.

SECTION 4.04. *Non-Contravention.* The execution, delivery and performance by Buyer of this Agreement and the consummation by Buyer of the transactions contemplated hereby do not and will not contravene, conflict with, or result in any violation or breach of any provision of the certificate of incorporation or bylaws of Buyer, assuming compliance with the matters referred to in Section 4.03, contravene, conflict with, or result in any violation or breach of any provision of any law, rule, regulation, judgment, injunction, order or decree except for such contraventions, conflicts and violations that would not be reasonably expected to have, individually or in the aggregate, a material adverse effect on Buyer or materially to impair the ability of Buyer perform its obligation under this Agreement or to consummate the transactions contemplated by this Agreement.

SECTION 4.05. *Finders' Fees.* Except for J.P. Morgan H&Q, whose fees will be paid by Buyer, there is no investment banker, broker, finder or other intermediary that has been retained by or is authorized to act on behalf of Buyer

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who might be entitled to any fee or commission from Company or any of its Affiliates upon consummation of the transactions contemplated by this Agreement.

SECTION 4.06. *Financing.* Buyer has sufficient cash, available lines of credit or other sources of immediately available funds to enable it to pay the Purchase Price and to pay all fees and expenses related to the Section 363/365 Sale.

ARTICLE 5 COVENANTS

SECTION 5.01. *Conduct of the Business.* (a) From the date hereof until the Closing, Company shall (and shall cause each of its Subsidiaries to):

- (i) maintain its existence in good standing;
- (ii) maintain the general character of its business and properties and conduct its business in the ordinary and usual manner consistent with past practices, except as expressly permitted by this Agreement;
- (iii) maintain business and accounting records consistent with past practices; and
- (iv) use all reasonable efforts (A) to preserve its business intact, (B) to keep available to Company the services of its present officers and employees, and (C) to preserve for Company or such Subsidiary the goodwill of its suppliers, customers and others having business relations with Company or such Subsidiary.

(b) Unless otherwise provided for herein or approved by Buyer in writing, from the date hereof until the Closing, Company shall not (and shall not permit any of its Subsidiaries to):

- (i) declare, set aside, make or pay any dividend or other distribution, payable in cash, property or otherwise with respect to any of its capital stock;
- (ii) redeem, purchase or otherwise acquire, directly or indirectly, any of its capital stock;

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(iii) incur any indebtedness for borrowed money or issue any debt securities or assume, guarantee or endorse, or otherwise as an accommodation become responsible for, the obligations of any Person, or make any loans or advances, except for indebtedness contemplated by the Credit Agreement Term Sheet or similar commercially available financing;

(iv) except as otherwise contemplated by this Agreement, (A) acquire (including, without limitation, by merger, consolidation, or acquisition of stock or assets) any corporation, partnership, other business organization or any division thereof or any material amount of assets; (B) enter into any contract or agreement other than in the ordinary course of business, consistent with past practice; (C) authorize any capital commitment which is in excess of \$50,000 or capital expenditures which are, in the aggregate, in excess of \$50,000, except as contemplated in Schedule 3.08(g) of the Company Disclosure Schedule; or (D) enter into or amend any contract, agreement, commitment or arrangement with respect to any matter set forth in Section 5.01(b)(iii) or this Section 5.01(b)(iv);

(v) except as otherwise contemplated by this Agreement, sell, lease, license, mortgage, pledge or subject to Lien or otherwise encumber or subject to any Lien or otherwise dispose of any of its properties or assets (including securitizations), other than sales or licenses of goods in the ordinary course of business consistent with past practice;

(vi) enter into, agree to enter into or amend any employment agreement except for new hires in the ordinary course of business;

(vii) assume, guarantee or otherwise become responsible for the obligations of any other Person or agree to so do;

(viii) except as set forth in Schedule 5.01(b)(vii) of the Company Disclosure Schedule, take any action, other than in the ordinary course of business and consistent with past practice, with respect to accounting policies or procedures (including, without limitation, procedures with respect to the payment of accounts payable and collection of accounts receivables); with respect to any Taxes that will be Assumed Liabilities, make any Tax election or settle or compromise any material federal, state, local or foreign income Tax liability;

(ix) pay, discharge or satisfy any claim, liability or obligation (absolute, accrued, asserted or unasserted, contingent or otherwise), other

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than the payment, discharge or satisfaction, reflected or reserved against in the Company Balance Sheet or otherwise in the ordinary course of business and consistent with past practice, of such liabilities in the ordinary course of business and consistent with past practice;

(x) except in connection with the sale, licensing or other distribution of Company's products in the ordinary course of business and consistent with past practice, sell, assign, transfer, license, sublicense, pledge or otherwise encumber any of the Intellectual Property Rights;

(xi) except as required by law or as contemplated hereby, enter into, adopt or amend in any material respect or terminate any Benefit Arrangement or any other agreement, plan or policy involving Company or its Subsidiaries, and one or more of its directors, officers or employees, or materially change any actuarial or other assumption used to calculate funding obligations with respect to any pension plan, or change the manner in which contributions to any pension plan are made or the basis on which such contributions are determined;

(xii) except for normal increases in the ordinary course of business consistent with past practice that, in the aggregate, do not materially increase benefits or compensation expenses of Company or its Subsidiaries, or as contemplated hereby or by the terms of any employment agreement in existence on the date hereof, increase the cash compensation of any director, executive officer or other key employee or pay any benefit or amount not required by a plan or arrangement as in effect on the date of this Agreement to any such Person; or

(xiii) announce an intention, commit or agree to do any of the foregoing.

SECTION 5.02. *Marketing Period.* In addition to the marketing efforts carried out to date, from and after the date of the Interim Order, Company shall solicit "higher or better" offers for the Business, pursuant to the bidding procedures set forth on Exhibit C hereto or to such additional procedures for soliciting "higher or better" offers, which procedures are approved by the Bankruptcy Court in the Interim Order (the "**Bidding Procedures**"). Except as provided for in the Bidding Procedures, Company shall not amend, waive, modify or supplement in any material respect the Bidding Procedures. If Company determines in the good faith exercise of its business judgment that a Competing Transaction provides a greater net benefit to the estates of Sellers, after deduction (in the case of bids other than that of Buyer) of the Topping Fee and of \$500,000 (the maximum amount of the fees and expenses of Buyer to be paid by Company

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herein), and such Competing Transaction is approved by the Bankruptcy Court, Company shall have the right to enter into an agreement providing for the Competing Transaction and to terminate this Agreement pursuant to Section 9.01(a)(ii).

SECTION 5.03. *Bankruptcy Court Approvals.* (a) Company hereby confirms that it is critical to the process of arranging an orderly sale of Company's assets to proceed by selecting Buyer to enter into this Agreement in order to present the Bankruptcy Court with arrangements for obtaining the highest realizable prices for such assets and that, without Buyer's having committed substantial time and effort to such process, the estates of Company would have to employ a less orderly process of sale and thereby both incur higher costs and risk attracting lower prices. Company further confirms that the undertaking of Buyer to pay the Purchase Price while allowing this Agreement to be subject to competitive bidding gives the estate the assurance of a minimum purchase price, and restricts Buyer's options in a manner that no reasonable Person would consent absent assurance of payment of the Topping Fee and expenses set forth herein. Accordingly, the contributions of Buyer to the process have indisputably provided very substantial benefit to the estate of Company. Company acknowledges that Buyer would not have invested the effort in negotiating and documenting the transaction provided for herein and incurring duties to pay its outside advisors and to commit to pay the Purchase Price if Buyer was not entitled to the Topping Fee plus reasonable fees and disbursements of its advisors incurred as a result of Buyer's attempt to purchase the Acquired Assets as provided in this Agreement, if Buyer is not the successful bidder for the Acquired Assets.

(b) As promptly as practicable after the date hereof, Company shall file and serve motions with the Bankruptcy Court seeking

(i) an order (the "Interim Order")

(A) approving the Topping Fee and all other payments to Buyer arising under this Agreement as joint and several obligations of Company having priority as an administrative expense in their cases before the Bankruptcy Court,

(B) approving the Bidding Procedures relating to the sale of the Acquired Assets under Sections 363 and 365 of the Bankruptcy Code, and the adequacy of notice to creditors and parties in interest for the approval of the transactions contemplated hereby and thereby, and

(C) setting a date for a hearing on the asset sale; and

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(ii) an order (the "Section 363/365 Sale Order")

(A) authorizing Company to sell the Acquired Assets to Buyer pursuant to this Agreement and Sections 363 and 365 of the Bankruptcy Code, free and clear of all Liens in or on the Acquired Assets (including any and all "claims and interests" in the Acquired Assets within the meaning of Section 363(f) of the Bankruptcy Code), other than Liens and claims related to the Assumed Liabilities and Permitted Exceptions and otherwise free and clear of claims and liabilities, such that Buyer shall not, among other things, incur any liability with respect to any Existing Claim, Excluded Liability or otherwise as a successor to the business of Company, and

(B) authorizing, among other things, Company, pursuant to Section 365 of the Bankruptcy Code, to assume and to assign to Buyer the Section 365 Assumed Rights, which shall include provisions, upon notice to all licensors of Intellectual Property and all governmental and other entities that have issued permits, licenses or authorizations to Company, for their assignment to Buyer under Section 365 of the Bankruptcy Code free and clear of claims, obligations and defaults which occurred on or prior to the effective time of such assignment.

(c) Company shall use commercially reasonable efforts to obtain the Interim Order no later than February 28, 2001, and the Section 363/365 Order no later than March 31, 2001. The Interim Order and the Section 363/365 Order shall be in forms reasonably acceptable to Buyer and Company, and the motions relating to the Interim Order and the Section 363/365 Order shall be in form and substance satisfactory to Buyer.

(d) Subject to the Interim Order, Company shall promptly make any filings, take all actions, and use all reasonable efforts to obtain any and all other approvals and orders necessary or appropriate for consummation of the transactions contemplated hereby, subject to their obligations to comply with any order of the Bankruptcy Court.

(e) If an appeal is taken, or a stay pending appeal is requested or reconsideration is sought, from either the Interim Order or the Section 363/365 Order, Company shall immediately notify Buyer of such appeal or stay request and shall provide to Buyer within one business day a copy of the related notice of appeal or order of stay or application for reconsideration. Company shall also

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provide Buyer with written notice and copies of any other or further notice of appeal, motion or application filed in connection with any appeal from or application for reconsideration of, either of such orders and any related briefs. Company shall use all reasonable efforts to defend against such appeals or requests for stay or modification.

(f) Company shall notify, as is required by the Bankruptcy Code, all parties entitled to notice of the Section 363/365 Motion, the Interim Motion, the Interim Order and/or the Section 363/365 Order, as modified by orders in respect of notice which may be issued at any time and from time to time by the Bankruptcy Court.

SECTION 5.04. Access and Information. After entry of the Interim Order, Company shall afford to Buyer and to Buyer's financial advisors, legal counsel, accountants, consultants, financing sources and other authorized representatives reasonable access during normal business hours throughout the period prior to the Closing Date to the books, records, properties and personnel of Company and, during such period, shall furnish as promptly as practicable to Buyer any and all such information as Buyer may reasonably may request, including all pleadings and other documents or schedules filed with the Bankruptcy Court, *provided that* (a) such access does not unreasonably interfere with the normal operations of Company or its business, (b) Company need not disclose any information that Company concludes (based upon advice of counsel) is privileged or confidential in connection with the Existing Claims, and (c) all requests for information and access to Company's facilities, and all proposed contacts with Company personnel shall be approved in advance (which approval shall not unreasonably be withheld) by its Chief Executive Officer, General Counsel or Chief Financial Officer.

SECTION 5.05. Books and Records. (a) Buyer agrees to make copies of all the business records and files being transferred to Buyer pursuant to this Agreement and to retain such copies for seven years after the Closing.

(b) From and after the Closing under this Agreement, Buyer shall allow Company and any of its directors, officers, employees, counsel, representatives, accountants and auditors (collectively, the "Company Representatives") access to Transferred Employees and all business records and files of Company or its business that are transferred to Buyer in connection herewith, which are reasonably required by such Company Representatives in order to complete the Chapter 11 Case and resolve the Existing Claims, during regular business hours and upon reasonable notice at Company's former offices or elsewhere as reasonably required and the Company Representatives shall have the right to meet with such Transferred Employees and to make copies of any such records and files; *provided, however*, that any such access or copying shall be had

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or done in such a manner so as not to unreasonably interfere with the normal conduct of Buyer's business or operations. This Section 5.05 shall cease to be enforceable upon the later of (i) the date Company completes the Chapter 11 Case and (ii) the 9 month anniversary of the Closing.

SECTION 5.06. *All Reasonable Efforts.* Subject to the terms and conditions herein, except as provided by the Bankruptcy Code, the Bankruptcy Rules or any other orders entered or approvals or authorizations granted by the Bankruptcy Court in the Chapter 11 Case, including any order contemplated hereby, each of the parties hereto agrees to use all reasonable efforts to take, or cause to be taken, all action and to do, or cause to be done, all things necessary, proper or advisable under applicable laws and regulations, to consummate the transactions contemplated by this Agreement. In further and not in limitation of the foregoing, each party hereto agrees to make an appropriate filing of a Notification and Report Form pursuant to the HSR Act with respect to the transactions contemplated hereby as promptly as practicable and in any event within 10 business days of the date hereof and to supply as promptly as practicable any additional information and documentary material that may be requested pursuant to the HSR Act and to take such actions as may be reasonably necessary to cause the expiration or termination of the applicable waiting periods under the HSR Act as soon as practicable, provided that nothing contained herein shall be interpreted or construed as requiring Buyer to sell, dispose of, transfer or license any of its assets or properties or to take any other action which Buyer concludes in its sole discretion would be detrimental to Buyer or its business in order to facilitate such expiration or termination.

SECTION 5.07. *Further Assurances.* In addition to the provisions of this Agreement, from time to time after the Closing Date, Company and Buyer will use all reasonable efforts to execute and deliver such other instruments of conveyance, transfer or assumption, as the case may be, and take such other action as may be reasonably requested to implement more effectively the conveyance and transfer of the Acquired Assets to Buyer and the assumption of the Assumed Liabilities by Buyer. Without limiting the generality of the foregoing, at Buyer's request, Company shall file appropriate motions in the Bankruptcy Court for the assumption and assignment to Buyer of any executory contracts and leases which were not identified in an exhibit to the Section 363/365 Order, and Company shall take such steps, as shall be required to assure that Buyer shall assume such agreements under Section 365 of the Bankruptcy Code free and clear of all claims, obligations and defaults which occurred as of or prior to the effective time of such assignment. Buyer and Company hereby irrevocably consent to the personal and subject-matter jurisdiction of the Bankruptcy Court for all purposes necessary to effectuate this Section. Company will seek to include in any plan of reorganization in the Chapter 11 Case supported by it, provision for retained

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jurisdiction of the Bankruptcy Court to effectuate this Section 5.07, and will use all reasonable efforts to oppose any plan of reorganization which fails to include such provisions.

SECTION 5.08. *Public Announcements.* Buyer and Company shall consult with each other before issuing any press release or making any public statement with respect to this Agreement or the transactions contemplated hereby, and except as may be required by applicable law or any listing agreement with any national securities exchange, will not issue any such press release or make any such public statement prior to such consultation.

SECTION 5.09. *Notices of Certain Events.* (a) Company shall promptly notify Buyer of damage or destruction by fire or other casualty of any material Acquired Asset or if any material Acquired Asset becomes the subject of any proceeding or, to the knowledge of Company, threatened proceeding for the taking thereof or any part thereof or of any right relating thereto by condemnation, eminent domain or other similar governmental action.

(b) The Company shall give prompt notice to Buyer, and Buyer shall give prompt notice to the Company, of (i) the occurrence, or non-occurrence, of any event which would be likely to cause (A) any representation or warranty contained in this Agreement to be untrue or inaccurate in any material respect, (B) any covenant, condition or agreement contained in this Agreement not to be complied with or satisfied, or (C) termination rights to be triggered under Article 9; and (ii) any failure of the Company or Buyer, as the case may be, to comply with or satisfy any covenant, condition or agreement to be complied with or satisfied by it hereunder; provided that the delivery of any notice pursuant to this Section 5.10(b) shall not limit or otherwise affect the remedies available to the party receiving such notice.

SECTION 5.10. *Name Change.* Within 45 days after the Closing, Company agrees to use all reasonable efforts to cause Company to cease doing business under any name using the word "Quintus," and, if practicable without seeking stockholder approval, to change Company's legal name to some name not using the word "Quintus."

SECTION 5.11. *Permits.* Prior to the Closing Date, Company shall use all reasonable efforts to obtain consents to the transfer of such permits which are transferable to Buyer at or prior to Closing. Without limiting the requirements of Section 8.03, prior to and after the Closing, Company shall cooperate with Buyer with respect to the transfer of all permits.

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SECTION 5.12. *Transfer Taxes.* To the fullest extent permitted by Section 1146(c) of the Bankruptcy Code and other applicable law, the making or delivery of any instrument of transfer pursuant hereto shall not be taxed under any law imposing a stamp tax or similar tax, and the instruments transferring the Acquired Assets to Buyer shall contain the following endorsement:

"Because this [instrument] has been authorized pursuant to Order of the United States Bankruptcy Court for the District of Delaware relating to a plan of reorganization of the Grantor, it is exempt from transfer taxes, stamp taxes or similar taxes pursuant to 11 U.S.C. §1146(c)."

If sales, use or other similar transfer Taxes are assessed in the United States at Closing or at any time thereafter solely as a result of the transfer of any other Acquired Assets pursuant to this Agreement, such Taxes incurred as a result of the transactions contemplated hereby shall be paid by Company. If sales, use or other similar Taxes are assessed in any jurisdiction outside the United States at Closing or at any time thereafter solely as a result of the transfer of any Acquired Assets of any Foreign Subsidiary pursuant to this Agreement, such Taxes shall be paid (i) by Company, to the extent such Taxes would have been payable if Buyer had purchased all of the outstanding stock of Company's Foreign Subsidiaries (rather than purchasing assets and liabilities of such Foreign Subsidiaries as set forth in Article 1) and (ii) by Buyer for the balance of such Taxes. Buyer and Company shall cooperate in providing each other with any appropriate resale exemption certifications and other similar documentation.

SECTION 5.13. *Consents.* Company shall use all reasonable efforts to obtain the consents pertaining to the Assigned Assets listed on Schedule 3.04; *provided* that Company shall not make any agreement or understanding adversely affecting the Business or the Assigned Assets after the Closing as a condition for obtaining any such consent except with the prior written authorization of Buyer.

SECTION 5.14. *Excess Liabilities.* At the Closing, if Company's liabilities described in paragraph 1 of Schedule 1.03 exceed \$30,000,000, Buyer may elect not to assume such liabilities of Company to the extent required to reduce such liabilities assumed to \$30,000,000.

SECTION 5.15. *Acton, Massachusetts Real Property and Facility.* Buyer has advised that it does not desire to acquire Company's real estate facilities at Acton, Massachusetts. The parties agree that (i) the Acton real estate will be an Excluded Asset and (ii) as promptly as reasonably practical after the date hereof, the parties will negotiate and enter into a three-year lease of the Acton real estate

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from Company to Buyer at market rental and on market terms, such lease to be effective at the Closing of the transactions contemplated by this Agreement. As promptly as reasonably possible after negotiation of that lease, (i) Company shall select a real estate appraiser knowledgeable about the Acton real estate market, (ii) Buyer shall select a real estate appraiser knowledgeable about the Acton real estate market and (iii) the appraisers so selected shall select a third real estate appraiser knowledgeable about the Acton real estate market, and such appraisers shall independently provide appraisals of the fair market value of the Acton real estate, which appraisals shall take into account the three-year lease of the property to Buyer and the mortgages on the property. The cost of these appraisals will be split equally between Buyer and Company. The parties agree that (x) the average of the three appraisals shall be considered the fair market value of the Acton real estate for purposes of this Agreement, (y) in recognition of the fact that the Acton real estate will be an Excluded Asset, the Purchase Price shall be reduced by 80% of the average of the three quotes and (z) Company will have the right to sell the Acton real estate, subject to the lease, for its own account.

SECTION 5.16. Buyer Option to Take Stock of Foreign Subsidiaries.

Notwithstanding the provisions of Sections 1.01 and 1.02, Buyer shall have the option, upon written notice to Company at least five days prior to the Closing Date, to purchase all outstanding shares of capital stock of either or both Foreign Subsidiaries in lieu of the assets and liabilities of such Subsidiary, provided that if such option is exercised with respect to a Foreign Subsidiary and any liability of such Foreign Subsidiary would otherwise count toward the \$30,000,000 limit set forth on Schedule 1.03, such liabilities shall continue to be so counted and such stock shall be deemed Acquired Assets.

SECTION 5.17. Employee Retention. Buyer agrees to make offers of employment to employees in Company's Engineering, Worldwide Customer Support Services and Worldwide Sales and Distribution organizations including cash incentives in an aggregate amount of at least \$10,000,000 and equity incentives consisting of options to purchase shares of Buyer common stock with an aggregate Black-Scholes value of \$10,000,000, and Buyer and Company agree to use all reasonable efforts to induce such employees to accept such offers of employment.

SECTION 5.18. Taxes. Company agrees to use all reasonable efforts to account for Taxes that will be Assumed Liabilities separately from other Assumed Liabilities, and to deliver a schedule of such Taxes to Buyer at the Closing.

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ARTICLE 6 EMPLOYEES AND BENEFITS

SECTION 6.01. *Employees and Offers of Employment.* (a) On or prior to the Closing Date, Buyer shall offer employment to all employees of the Business; *provided*, that Buyer may terminate at any time after the Closing Date the employment of any employee who accepts such offer, *provided, however*, that Buyer is solely responsible for any WARN Act notification and any liability under the WARN Act for any failure to notify employees, if any, relating to any termination of any of the employees on or after the Closing as a result of actions taken by Buyer. For purposes of the foregoing, Buyer acknowledges the prior terminations of employment by Company, including the reduction in force in December 2000. Any such offers shall be at salary or wage and benefit levels that are substantially comparable in the aggregate to the wage, benefits and severance protection made available by Buyer to similarly situated employees of Buyer, *provided* that nothing herein shall prevent Buyer from modifying the salary, wages and benefits at any time after the Closing Date. The employees who accept and commence employment with Buyer are hereinafter collectively referred to as the "Transferred Employees." Company will not take, and will cause each of its Subsidiaries not to take, any action which would impede, hinder, interfere or otherwise compete with Buyer's effort to hire any Transferred Employees.

(b) For a period of six months following the Closing Date, Buyer shall provide severance benefits no less favorable than those set forth on Schedule 3.14. In addition, Buyer agrees that it shall assume the obligations of Company under the Executive Severance Plan and Retention Bonus Programs described in Schedule 3.14(a)(1) and (2).

SECTION 6.02. *Company Employee Benefit Plans.* Accrued benefits or account balances of Transferred Employees under the Benefit Arrangements shall be fully vested as of the Closing Date.

SECTION 6.03. *Buyers Benefit Plans.* (a) Buyer or one of its Affiliates will recognize all service of the Transferred Employees with Company (or their predecessors) or any of their Affiliates, for purposes of eligibility to participate in and to vest under those employee benefit plans, in which the Transferred Employees are enrolled by Buyer or one of its Affiliates immediately after the Closing Date. Buyer shall cause all pre-existing condition exclusions under any medical and dental plans made available by Buyer to Transferred Employees to be waived in respect of such Employees. Buyer will in good faith determine whether to take into account expenses incurred by Transferred Employees under Company's medical and dental plans during the year that includes the Closing Date for purposes of satisfying deductible and coinsurance requirements and

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satisfaction of out-of-pocket provisions of Buyer's medical and dental plans in which Transferred Employees participate for such year, provided that the foregoing shall not require Buyer to do so.

(b) Company's 401(k) Plan shall be terminated immediately prior to the Closing Date. Such termination shall be effected in accordance with applicable law and regulations, and Company shall make or cause to be made, any required filings in connection therewith. Buyer or one of its Affiliates shall take such actions as may be necessary to make available to the Transferred Employees the opportunity to roll over eligible rollover distributions from the Company 401(k) Plan to a defined contribution plan maintained by Buyer or one of its Affiliates. Buyer or one of its Affiliates may require, as a condition to the acceptance of any such eligible rollover distribution, evidence satisfactory to Buyer of the qualified status of the 401(k) Plan, including a copy of a favorable determination letter from the Internal Revenue Service. Company may require, as a condition to the transfer of such eligible rollover distribution, transfer evidence satisfactory to Company of the qualified status of Buyer's defined contribution plan, including a copy of a favorable determination letter from the Internal Revenue Service. Each of the parties hereto shall pay its own expenses in connection with such transfer. Neither Buyer nor any of its Affiliates shall assume any other obligations or liabilities arising under or attributable to Company's 401(k) Plan, the same to be retained or assumed by Company.

(c) Buyer shall make COBRA continuation coverage available under Buyer's group health plans or Company's group health plans, as applicable, to the extent permitted by such plans, the underlying insurance policies and applicable law to each former employee of Company whose employment with Company was terminated prior to Closing and each of their qualified beneficiaries whose qualifying event occurred prior to or in connection with the Closing. For purposes of this paragraph, the foregoing terms shall have the meanings given to them under IRS regulations under Code Section 4980B.

(d) Buyer shall make COBRA continuation coverage available under Buyer's group health plans to each Transferred Employee whose employment with Buyer or its Affiliates is terminated after the Closing and each of their qualified beneficiaries whose qualifying event occurred after the Closing Date. For purposes of this paragraph, the foregoing terms shall have the meanings given to them under IRS regulations under Code Section 4980B.

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ARTICLE 7
TAX MATTERS

SECTION 7.01. *Tax Cooperation.* Buyer and Company agree to furnish or cause to be furnished to each other, upon request, as promptly as practicable, such information and assistance relating to the Business and the Acquired Assets (including access to books and records) as is reasonably necessary for the filing of all Tax Returns, the making of any election relating to Taxes, the preparation for any audit by any taxing authority, and the prosecution or defense of any claim, suit or proceeding relating to any Tax. Buyer shall retain all books and records with respect to Taxes pertaining to the Business, the Acquired Assets or the transactions contemplated hereby for a period of at least seven years following the Closing Date. Company shall retain any records retained by Company related to Taxes until liquidation. Each party shall provide the other with at least thirty days prior written notice before destroying or transferring custody of any such books and records, during which period the party receiving such notice can elect to take possession, at its own expense, of such books and records.

SECTION 7.02. *Tax Reporting.* Buyer will in good faith determine whether to prepare and furnish to each Transferred Employee a combined Form W-2 which shall reflect all wages and compensation paid to such employees for that portion of the calendar year in which the Closing Date occurs during which such employees were employed by Company as well as that portion of the year employed by Buyer (if any), with Buyer treated as a "successor employer" for purposes of Taxes imposed under the United States Federal Unemployment Tax, United States Federal Insurance Contribution Act and any other employment related Tax; provided that nothing in the foregoing shall require Buyer to do so. If Buyer does the foregoing, Buyer shall send to the appropriate Social Security Administration office a duly completed Form W-3 and accompanying copies of the duly completed Form W-2.

ARTICLE 8
CONDITIONS PRECEDENT

SECTION 8.01. *Conditions Precedent to Obligation of Company and Buyer.* The respective obligations of each party to effect the transactions contemplated by this Agreement shall be subject to the satisfaction of the following conditions:

- (a) the Section 363/365 Order shall have been entered by the Bankruptcy Court and such order shall not have been stayed, modified, reversed or amended; and

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(b) the waiting period, if any, under the HSR Act shall have expired or been terminated.

SECTION 8.02. *Conditions Precedent to Obligation of Company.* The obligation of Company to effect the transactions contemplated by this Agreement shall be subject to the satisfaction or waiver at or prior to the Closing Date of the following additional conditions:

(a) Buyer shall have performed and complied in all material respects with all agreements and conditions contained in this Agreement that are required to be performed or complied with by them prior to or at the Closing.

(b) Each of the representations and warranties of Buyer contained in Section 4 of this Agreement to the extent it is qualified by Material Adverse Effect shall be true and correct and each of the representations and warranties of Buyer to the extent it is not so qualified by Material Adverse Effect shall be true and correct except for breaches of such representations and warranties that would not have a material adverse effect on Buyer, its financial condition and results of operations, and its ability to perform its obligations under this Agreement and consummate the transactions contemplated by this Agreement, in each case, on and as of the Closing with the same effect as though such representations and warranties were made on and as of the Closing except for changes permitted by this Agreement and except to the extent that such representations and warranties expressly relate to an earlier date, in which case such representations and warranties shall be as of such earlier date. The Company shall have received a certificate dated the Closing Date and signed by the President or a Vice-President of Buyer, certifying that the conditions specified in clauses (a) and (b) of this Section 8.02 have been satisfied.

SECTION 8.03. *Conditions Precedent to Obligation of Buyer.* The obligation of Buyer to effect the transactions contemplated by this Agreement shall be subject to the satisfaction or waiver at or prior to the Closing Date of the following additional conditions:

(a) Company shall have performed and complied in all material respects with all agreements and conditions contained in this Agreement that are required to be performed or complied with by them prior to or at the Closing.

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(b) Each of the representations and warranties of Sellers contained in Section 3 of this Agreement to the extent it is qualified by Material Adverse Effect shall be true and correct and each of the representations and warranties of Company to the extent it is not so qualified by Material Adverse Effect (except for the representations and warranties set forth in Section 3.17, which shall be true and correct) shall be true and correct except for breaches of such representations and warranties that would not reasonably be expected to have a Material Adverse Effect (disregarding any materiality qualification therein), in each case, on and as of the Closing with the same effect as though such representations and warranties were made on and as of the Closing except for changes permitted by this Agreement and except to the extent that such representations and warranties expressly relate to an earlier date, in which case such representations and warranties shall be as of such earlier date. The Buyer shall have received a certificate dated the Closing Date and signed by the President or a Vice-President of Company, certifying that the conditions specified in clauses (a) and (b) of this Section 8.03 have been satisfied.

(c) No judgment, order, decree, statute, law, ordinance, rule or regulation, entered, enacted, promulgated, enforced or issued by any court or other governmental authority of competent jurisdiction or other legal or prohibition (collectively, "Restraints") shall be in effect with respect to the transactions contemplated hereby, and there shall not be pending any suit, action or proceeding by any governmental authority (i) preventing the consummation of the Closing or (ii) which otherwise is reasonably likely to have a Material Adverse Effect; provided, that each of the parties shall have used all reasonable efforts to prevent the entry of any such Restraints and to appeal as promptly as possible any such Restraints that may be entered.

(d) No event or events shall have occurred that constitutes or would reasonably be expected to constitute a Material Adverse Effect on the Business, the Assigned Assets or Assumed Liabilities.

(e) Company shall have received all necessary consents, in form and substance satisfactory to Buyer, from the other parties to each agreement, contract, lease or other instrument set forth on Schedule 8.03.

(f) Company shall have delivered to Buyer all documents and instruments reasonably satisfactory to Buyer necessary to transfer the Assigned Assets and Business and to assume the Assumed Liabilities.

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(g) Buyer shall have received a certificate from Company certifying that Company has never been and is not a United States real property holding corporation within the meaning of Section 897(c)(2) of the Code during the applicable period specified in Section 897(c)(1)(A)(ii) of the Code pursuant to Treas. Reg. Sec. 1.897-2(h) and Treas. Reg. Sec. 1.1445-2(c)(3)(i) at the Closing.

(h) Buyer shall have received letters accepting employment with Buyer from (i) not less than 50% of the employees in Company's Engineering organization, (ii) not less than 50% of the employees in Company's Worldwide Customer Support Services organization and (iii) not less than 50% of the employees in Company's Worldwide Sales and Distribution organization, in each case, based upon the number of persons accepting such positions and the number of employees in each such organization on the date hereof, and each such letter shall be in full force and effect and shall not have been rescinded, provided that this condition shall not be applicable if Buyer has failed to satisfy its obligations under Section 5.17.

ARTICLE 9

TERMINATION, AMENDMENT AND WAIVER

SECTION 9.01. *Termination.* This Agreement may be terminated:

(i) by mutual written agreement of Company and Buyer prior to the Closing Date;

(ii) by Company or Buyer if a *Competing Transaction* is approved by the Bankruptcy Court whether or not in accordance with the Bidding Procedures;

(iii) at any time before the Closing, (A) by Buyer if any of the conditions set forth in Sections 8.01 or Section 8.03 shall have become incapable of fulfillment or cure and shall not have been waived by Buyer, *provided* that Buyer is not then in breach of this Agreement, or (B) by Company if any of the conditions set forth in Section 8.01 or Section 8.02 shall have become incapable of fulfillment or cure and shall not have been waived by Company, *provided* that Company is not then in breach of this Agreement.

(iv) at any time after April 30, 2001, (A) by Company if the

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Closing fails to occur on or before such date, unless such failure is due to the action or inaction of Company, or (B) by Buyer if the Closing fails to occur on or before such date, unless such failure is due to the action or inaction of Buyer, provided that Buyer, by written notice to Company, may extend such date to a date not later than May 31, 2001, and provided further that in the event Buyer so extends such date, Buyer shall also extend to Company such additional amounts for working capital pursuant to the terms set forth in the Credit Agreement Term Sheet as shall be reasonably necessary to fund the operations of Company until Closing, *provided* that the amounts advanced hereunder shall not exceed \$5,000,000 in the aggregate (exclusive of any amounts advanced as contemplated by the Credit Agreement Term Sheet);

(v) by Buyer, at any time within 14 days after the earliest of (a) March 15, 2001 if the Interim Order has not been entered by the Bankruptcy Court, (b) the date the Bankruptcy Court denies the Interim Order and (c) the date the Interim Order is stayed or materially modified in a manner not reasonably acceptable to Buyer; if Buyer fails to terminate this Agreement within 14 days of such date, Buyer shall be deemed to have waived their rights under this Section 9.01(a)(v);

(vi) at any time after April 30, 2001, by Buyer or Company if by such date the Section 363/365 Order has not been entered;

(vii) by Company if the Closing has not occurred as the result of Buyer's failure to consummate the transactions contemplated by this Agreement within 10 days after the satisfaction of the conditions set forth in Sections 8.01 and 8.03, provided that Company is willing and able to close;

(viii) by Buyer if the Closing has not occurred as the result of Company's failure to consummate the transactions contemplated by this Agreement within 10 days after the satisfaction of the conditions set forth in Section 8.01 and 8.02, provided that Buyer is willing and able to close;

(ix) by Buyer in the event of a material breach of the covenants contained in Section 5.02; or

(x) by either Buyer or Company if the other party is in material breach of its covenants in this Agreement and fails to cure such breach within 15 days of notice of such breach by the non-breaching party, provided that no party may terminate the Agreement under this clause (x) if such party is in material breach of its obligations under this Agreement.

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SECTION 9.02. *Effect of Termination.* If this Agreement is terminated under Section 9.01, written notice thereof will forthwith be given to the other parties and this Agreement will thereafter become void and have no further force and effect and, except for those provisions that expressly survive the termination of this Agreement, all further obligations of Company and Buyer to each other under this Agreement will terminate without further obligation or liability of Company or Buyer to the other, except that:

(a) each of the parties will treat all documents, workpapers and other materials of any other party which were obtained in connection with the transactions contemplated by this Agreement in accordance with the Confidentiality Agreement;

(b) if this Agreement is terminated by Company pursuant to Section 9.01(vii) or (x), provided that Company either has satisfied or is reasonably likely to satisfy the conditions set forth in this Agreement which are within Company's control to satisfy, Buyer shall pay Sellers' actual and reasonable legal expenses, and shall be liable to Company for any damages resulting from such breach; and

(c) if this Agreement is terminated pursuant to Section 9.01(ii), or if this Agreement is terminated by Buyer pursuant to Section 9.01(viii), (ix) or (x) and within six months thereafter a sale of substantially all of the Acquired Assets or any significant portion thereof in a single transaction or a series of transactions or recapitalization or reorganization plan is consummated, Company shall pay Buyer the Topping Fee plus Buyer's actual and reasonable expenses (including fees and expenses of counsel and advisors), but not to exceed \$500,000 in addition to the Topping Fee;

(d) if this Agreement is terminated by Buyer pursuant to Section 9.01(a)(viii) or 9.01(a)(ix), *provided* that Buyer either has satisfied or is reasonably likely to satisfy the conditions set forth in this Agreement which are within Buyer's control to satisfy, then Company shall pay Buyer's actual and reasonable legal expenses, and shall be liable to Buyer for any damages resulting from such breach.

ARTICLE 10 GENERAL PROVISIONS

SECTION 10.01. *Notices.* All notices, requests, and other communications to any party hereunder shall be in writing (including facsimile transmission) and shall be given

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If to Company, to

Quintus Corporation
4120 Dublin Boulevard
Dublin, CA 94568
Telecopy: (925) 479-2111
Attention: Chief Executive Officer

with copies (which shall not constitute notice) to:

Pachulski, Stang, Ziehl, Young & Jones P.C.
919 North Market Street, Suite 1600
Wilmington, DE 19801
Telecopy: (302) 652-4400
Attention: Laura Davis Jones, Esq.

Davis Polk & Wardwell
1600 El Camino Real
Menlo Park, California 94025
Telecopy: 650-752-2111
Attention: David W. Ferguson, Esq.

and

If to Buyer, to

Avaya Inc.
211 Mount Airy Road
Basking Ridge, NJ 07920-0012
Telecopy: (separately provided)
Attention: Chief Financial Officer

with the copy (which shall not constitute notice) to:

Avaya Inc.
211 Mount Airy Road
Basking Ridge, NJ 07920-0012
Telecopy: (separately provided)
Attention: General Counsel

or such other address or facsimile number as such party may hereafter specify for the purposes by notice to the other parties hereto. All such notices, requests and other communications shall be deemed received on the date of receipt by the

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recipient thereof if received prior to 5 p.m. in the place of receipt and such day is a business day in the place of receipt. Otherwise, any such notice, request or communication shall be deemed not to have been received until the next succeeding business day in the place of receipt.

SECTION 10.02. *Survival of Representations and Warranties.* The representations and warranties and agreements contained herein and in any certificate or other writing delivered pursuant hereto shall survive beyond the Closing or the termination of this Agreement until a plan of reorganization in the Chapter 11 Case shall have been approved by the Bankruptcy Court not subject to any further appeal and such plan shall have become effective.

SECTION 10.03. *Amendments; No Waivers.* (a) Any provision of this Agreement may be amended or waived prior to the Closing if, but only if, such amendment or waiver is in writing and is signed, in the case of an amendment by each party to this Agreement or, in the case of a waiver, by each party against whom the waiver is to be effective, *provided* that after the entry of the Section 363/365 Order and without further approval of the Bankruptcy Court, no such amendment or waiver shall reduce the amount or change the kind of consideration to be received in exchange for the Acquired Assets.

(b) No failure or delay by any party in exercising any right, power or privilege hereunder shall operate as a waiver thereof nor shall any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any other right, power or privilege. The rights and remedies herein provided shall be cumulative and not exclusive of any rights or remedies provided by law.

SECTION 10.04. *Expenses.* Except as otherwise provided in this Agreement, all costs and expenses incurred in connection with this Agreement shall be paid by the party incurring such cost or expense.

SECTION 10.05. *Successors and Assigns.* The provisions of this Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns, *provided* that no party may assign, delegate or otherwise transfer any of its rights or obligations under this Agreement without the consent of each other party hereto, except that Buyer may transfer or assign, in whole or from time to time in part, to one or more of its Affiliates, the right to purchase all or a portion of the Acquired Assets pursuant hereto, but no such transfer or assignment will relieve Buyer of its obligations hereunder or prejudice the rights of Company pursuant hereto.

SECTION 10.06. *Governing Law.* This Agreement shall be governed by and construed in accordance with the law of the State of Delaware, without regard

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to the conflict of laws rules of such state.

SECTION 10.07. *Jurisdiction.* Buyer and Company irrevocably and unconditionally consent to submit to the jurisdiction of the Bankruptcy Court for any litigation arising out of or relating to this Agreement and the transactions contemplated thereby (and agree not to commence any litigation relating thereto except in the Bankruptcy Court).

SECTION 10.08. *WAIVER OF JURY TRIAL.* EACH OF THE PARTIES HERETO HEREBY IRREVOCABLY WAIVES ANY AND ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING ARISING OUT OF OR RELATED TO THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY.

SECTION 10.09. *Counterparts; Effectiveness.* (a) This Agreement may be executed in two or more counterparts, each of which shall be deemed to be an original but all of which shall constitute one and the same agreement.

(b) This Agreement shall become effective when each party hereto shall have received counterparts thereof signed by all the other parties hereto.

SECTION 10.10. *Descriptive Headings; Certain Terms.* The headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement. All references to "\$" or dollars shall be to United States dollars and all references to "days" shall be to calendar days unless otherwise specified.

SECTION 10.11. *Entire Agreement.* This Agreement (including the Exhibits, and the other documents and instruments referred to herein) constitutes the entire agreement and supersedes all other prior agreements and understandings, both written and oral, among the parties or any of them, with respect to the subject matter of this Agreement.

SECTION 10.12. *Severability; Validity; Parties of Interest.* If any provision of this Agreement or the application thereof to any person or circumstance is held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this Agreement, and the application of such provision to other persons or circumstances, shall not be affected thereby, and to such end, the provisions of this Agreement are agreed to be severable. Upon such holding, the parties shall negotiate in good faith to modify this Agreement so as to effect the original intent of the parties as closely as possible in an acceptable manner in order that the transactions contemplated hereby shall be consummated as originally contemplated to the fullest extent possible. Nothing in this

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Agreement, express or implied, is intended to confer upon any person not a party to this Agreement any rights or remedies of any nature whatsoever under or by reason of this Agreement.

SECTION 10.13. *Bulk Sales.* Buyer hereby waives compliance by Company with any bulk sales or other similar laws in any applicable jurisdiction in respect of the transactions contemplated by this Agreement.

ARTICLE 11 DEFINITIONS

SECTION 11.01. *Defined Terms.* As used herein, the terms below shall have the following meanings.

"Acquired Assets" means all of the assets being acquired under this Agreement pursuant to Section 1.01 and Section 5.16, including the Section 363 Assigned Assets and the Section 365 Assumed Rights.

"Affiliate" means, with respect to any designated Person, any other Person directly or indirectly controlling, controlled by, or under common control with such designated Person. For purposes hereof, the term "controlled" shall mean the possession, directly or indirectly, of the power to direct or cause the direction of the management of and policies of such designated Person, whether through the ownership of voting securities, by contract or credit arrangement or otherwise.

"Agreement" has the meaning set forth in the Preamble.

"all reasonable efforts" means prompt, substantial and persistent efforts as a prudent Person desirous of achieving a result would use in similar circumstances; *provided* that Sellers or Buyer, as applicable, shall be required to expend only such resources as are commercially reasonable in the applicable circumstances.

"Approved Employee Orders" means the orders approved by the Bankruptcy Court and agreed to in writing by Buyer with respect to employees and benefits of Company.

"Assumed Liabilities" has the meaning set forth in Section 1.03.

"Balance Sheet" shall mean Company's unaudited balance sheet at December 31, 2000.

"Balance Sheet Date" shall mean December 31, 2000.

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"Bankruptcy Code" has the meaning set forth in the Preamble.

"Bankruptcy Court" has the meaning set forth in the Preamble.

"Bankruptcy Rules" means the Federal Rules of Bankruptcy Procedures, as amended.

"Benefit Arrangements" has the meaning set forth in Section 3.14(a).

"Bidding Procedures" has the meaning set forth in Section 5.02.

"Business" means the business of Company including the design, development, manufacture, sale and service of comprehensive e-customer relationship management solutions.

"Buyer" has the meaning set forth in the Preamble.

"Buyer Disclosure Schedules" means the disclosure schedules of Buyer, dated as of the date hereof, to this Agreement, which shall constitute a part of this Agreement.

"Chapter 11 Case" has the meaning set forth in the Preamble.

"Claim" has the meaning set forth in Section 101(5) of the Bankruptcy Code.

"Closing" has the meaning set forth in Section 2.01.

"Closing Date" has the meaning set forth in Section 2.01.

"Code" means the Internal Revenue Code of 1986, as amended.

"Company" has the meaning set forth in the Preamble.

"Company Disclosure Documents" means (a) the Company SEC Documents and (b) Company's forms of Annual Report on Form 10-K/A for the fiscal year ended March 31, 2000, Quarterly Report on Form 10-Q/A for the three months ended June 30, 2000, Quarterly Reports on Form 10-Q for the three month periods ended September 30, 2000 and December 31, 2000, each as attached hereto as Exhibit E and with the effect such documents would have had if they had been filed with the SEC prior to the date hereof.

"Company Disclosure Schedule" means the disclosure schedules of

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Company, dated as of the date hereof, to this Agreement, which shall constitute a part of this Agreement.

"Company Employee Liabilities" means all liabilities, obligations and commitments arising out of or related to the employment (or termination of employment) by Company of all employees of Company, including, but not limited to, any obligation or liability for (a) accrued but unpaid wages, salary, incentive or bonus compensation, vacation benefits and pay, or other compensation, (b) all claims for severance or other termination benefits, (c) all workers compensation claims, and (d) all claims under the agreements, arrangements and other policies promulgated by Company pursuant to the Approved Employee Orders, *provided* that the Company Employee Liabilities shall not include the Excluded Employee Liabilities.

"Company Financial Statements" has the meaning set forth in Section 3.07.

"Company Intellectual Property Rights" has the meaning set forth in Section 3.17.

"Company Representatives" has the meaning set forth in Section 5.05(b).

"Company SEC Documents" means (i) Company's annual report on Form 10-K for its fiscal year ended March 31, 2000, its quarterly report on Form 10-Q for its fiscal quarter ended June 30, 2000, its proxy or information statements relating to meetings of, or actions taken without a meeting by, the stockholders of Company held since March 31, 2000, and all of its other reports, statements, schedules and registration statements filed or to be filed prior to the Closing under the 1934 Act since March 31, 2000, in each case including all amendments and supplements thereto through the date hereof.

"Company Subsidiary Securities" has the meaning set forth in Section 3.05.

"Competing Transaction" means any transfer or other disposition or retention under a Chapter 11 plan of reorganization or order of the Bankruptcy Court pursuant to Section 363 and Section 365 of all or substantially all of the Acquired Assets or any significant portion thereof, in a single transaction or series of related transactions, *provided* that the Buyer has not theretofore terminated this Agreement pursuant to Section 9.01 hereof, and *provided further* that the Bankruptcy Court shall have theretofore entered the Interim Order.

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"Confidentiality Agreement" means the agreement, dated as of February 2, 2001, as amended on February 14, 2001, among Company and Buyer with respect to confidentiality and non-solicitation obligations, as the same may be amended.

"Contaminants" means any pollutant, contaminant, waste or chemical or any toxic, radioactive, ignitable, corrosive, reactive or otherwise hazardous substance, waste or material (including, but not limited to, petroleum), and includes but is not limited to any of those terms as defined in Environmental Law.

"Credit Agreement Term Sheet" has the meaning set forth in the Preamble hereto.

"Delaware Law" means the Delaware General Corporation Law, as amended.

"Designated Chapter 11 Costs" means all out of pocket fees and expenses incurred or owed in connection with the administration of the Chapter 11 Case including the U.S. Trustee fees, the fees and expenses of attorneys, accountants, financial advisors, consultants and other professionals retained by Company, the Creditors' Committee, the postpetition lenders or the prepetition lenders incurred or owed in connection with the administration of the Chapter 11 Case (but specifically excluding ordinary course professionals as authorized by the Bankruptcy Court), and all out of pocket expenses of Company in connection with the transactions contemplated under this Agreement.

"employee benefit plan" has the meaning set forth in Section 3.14(a).

"Environmental Laws" means any federal, state, local or foreign law (including common law), treaty, judicial decision, regulation, rule, judgment, order, decree, injunction, permit or governmental restriction or any agreement with any governmental authority or other third party, relating to the environment, human health and safety or Contaminants.

"Environmental Permits" means all permits, licenses, franchises, identification numbers, certificates, approvals and other similar authorizations of governmental authorities relating to or required by Environmental Laws and affecting, or relating in any way to, the Business.

"ERISA" means the Employee Retirement Income Security Act of 1974, as amended.

"ERISA Affiliate" of any entity means any other entity which, together

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with such entity, would be treated as a single employer under Section 414 of the Code.

"Excluded Assets" has the meaning set forth in Section 1.02.

"Excluded Employee Liabilities" has the meaning set forth in Section 1.04(a)(viii).

"Excluded Liabilities" has the meaning set forth in Section 1.04.

"Existing Claims" has the meaning set forth in Section 1.04(a)(ii).

"Foreign Subsidiaries" means Quintus Call Center Solutions, B.V., a Netherlands corporation and Quintus Call Center Solutions Co., a Canadian corporation.

"GAAP" means generally accepted accounting principles in the United States.

"Hazardous Substances" means any pollutant, contaminant, waste or chemical or any toxic, radioactive, ignitable corrosive, reactive or otherwise hazardous substance, waste or material or any substance, waste or material having any constituent elements displaying any of the foregoing characteristics including petroleum, its derivatives, by-products and other hydrocarbons, and any substance, waste or material regulated under any Environmental Law.

"HSR Act" means the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended.

"including" shall always be read as "including without limitation".

"Intellectual Property" means all trademarks, service marks, trade names, logos, computer software, mask work, invention, patent, trade secret, copyright, technology, processes, inventions, proprietary data, formulae, research and development data, computer software programs, know-how (including any registrations or applications for registration of any of the foregoing) or any other similar type of proprietary intellectual property right.

"Interim Order" has the meaning set forth in Section 5.03(b)(i).

"Interim Order Motion" means the motion filed by Company in the Bankruptcy Case seeking entry of the Interim Order.

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"Lien" means any interest in the Acquired Assets by a Person other than Company, including any mortgage, lien, pledge, charge, security interest, encumbrance or other adverse claim of any kind in respect of any Acquired Asset.

"Material Adverse Effect" means any event, condition or matter in respect of the operation of the Business, the Acquired Assets and the Assumed Liabilities that: (i) in the aggregate will result in or have a material adverse effect on the Business, Assumed Liabilities, Acquired Assets, financial condition or results of operations of the Business taking into account that current circumstances of Company, *provided*, however, that in no event shall any change, event, violation, inaccuracy, circumstance or effect that results from: (x) changes affecting the industry in which such entity operates generally; (y) changes affecting the United States economy generally or (z) provided the condition set forth in Section 8.03(h) is satisfied or not applicable solely as a result of Buyer's failure to comply with provisions of Section 5.17, loss of employees of Company prior to Closing, constitute a Material Adverse Effect; (ii) materially impairs the ability of Company to perform its obligations under this Agreement; or (iii) prevents or materially delays the consummation of the transactions contemplated by this Agreement.

"Multiemployer Plan" means any employee benefit plan that is a multiemployer plan, as defined in Section (37) of ERISA.

"Permitted Exceptions" means encumbrances incurred in the ordinary course of business that are not yet due and payable or are being contested in good faith, that cannot be released or cured under the Bankruptcy Code pursuant to a sale of assets under Sections 363 or 365 of the Bankruptcy Code or other applicable provisions of the Bankruptcy Code and that do not in the aggregate materially detract from the value of such asset or materially impair the use and operation of such asset in the Business as currently conducted.

"Person" means an individual, corporation, partnership, limited liability company, association, trust or other entity or organization, including a government or political subdivision or an agency or instrumentality thereof.

"Pre-Closing Tax Period" means (1) any Tax period ending on or before the Closing Date and (2) with respect to a Tax Period that commences before but ends after the Closing Date, the portion of such period up to and including the Closing Date.

"Purchase Price" has the meaning set forth in Section 1.05(a).

"Release" means any presence, release, discharge, disposal, spill, emission,

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leaking, pumping, injection, deposit, dispersal, leaching, migration or escape on, at, to or from the indoor or outdoor environment (including, but not limited to structures, surface water, air, soil or groundwater).

"Section 363 Assigned Assets" has the meaning set forth in Section 1.01(a).

"Section 365 Assumed Rights" has the meaning set forth in Section 1.01(b).

"Section 363/365 Motion" means the motion filed by Company in the Bankruptcy Case seeking entry of the Section 363/365 Order.

"Section 363/365 Order" has the meaning set forth in Section 5.03(b)(ii).

"Section 363/365 Sale" means the sale by Sellers and the purchase by Buyer of the Assigned Assets and the assumption by Buyer of the Assumed Liabilities pursuant to the Section 363/365 Order.

"Seller" has the meaning set forth in the recitals.

"Subsidiary" means, with respect to any Person, any entity of which securities or other ownership interests having ordinary voting power to elect a majority of the board of directors or other persons performing similar functions are at any time directly or indirectly owned by such Person.

"Tax" and, with correlative meaning, "Taxes" means (1) any net income, alternative or add-on minimum tax, gross income, gross receipts, sales, use, ad valorem, value added, transfer, franchise, profits, license, registration, recording, documentary, conveyancing, gains, withholding on amounts paid to or by Company, payroll, employment, excise, severance, stamp, occupation, premium, property, environmental or windfall profit tax, custom duty or other tax, governmental fee or other like assessment or charge of any kind whatsoever, together with any interest, penalty, addition to tax or additional amount imposed by any governmental authority (a "Taxing Authority") responsible for the imposition of any such tax (domestic or foreign), or (2) liability for the payment of any amounts of the type described in (1) as a result of being a member of an affiliated, combined or unitary group or party to any agreement or any express or implied obligation to indemnify any other Person.

"Tax Return" means any return, filing, report or similar statement required to be filed with respect to any Tax (including any attached schedules), including, without limitation, any information return, claim for refund, amended

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return or declaration of estimated Tax.

"Transferred Employees" has the meaning set forth in Section 6.01(a).

"Topping Fee" means the fee payable by Company to Buyer pursuant to the Interim Order in the amount of \$1,300,000 upon the consummation of a Competing Transaction.

"WARN Act" means the Worker Adjustment and Retraining Notification Act of 1988.

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-53-

IN WITNESS WHEREOF, Company and Buyer have caused this Agreement to be executed on their behalf by their officers thereunto duly authorized, as of the date first above written.

AVAYA INC.

By: [Signature]
Name: Gary K. McGuire Sr.
Title: Chief Financial Officer

QUINTUS CORPORATION

By: _____
Name: _____
Title: _____

MUSTANG.COM, INC.

By: _____
Name: Paul Bartlett
Title: President

NABNASSET CORPORATION

By: _____
Name: Paul Bartlett
Title: President

ACUITY CORP.

By: _____
Name: Paul Bartlett
Title: President

NY 205223)ve


41

IN WITNESS WHEREOF, Company and Buyer have caused this Agreement to be executed on their behalf by their officers thereunto duly authorized, as of the date first above written.

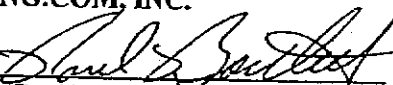
AVAYA INC.

By: _____
Name:
Title:


QUINTUS CORPORATION

By: 
Name: Paul Bartlett
Title: Chief Executive Officer

MUSTANG.COM, INC.

By: 
Name: Paul Bartlett
Title: President

ACUTY CORP.

By: 
Name: Paul Bartlett
Title: President

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Schedule 1.03: Assumed Liabilities

1. All liabilities listed on the Company Balance Sheet (exclusive of the liability listed thereon that is an Excluded Liability pursuant to Section 1.04(v)) and all liabilities accrued or recorded after the Balance Sheet Date in the ordinary course of business consistent with past practice to the extent not satisfied prior to the Closing Date, provided that the aggregate amount of liabilities assumed pursuant to this paragraph shall not exceed \$30,000,000, and provided further that in no event shall Buyer assume liabilities for any advisers to any Seller in connection with the Chapter 11 Case or any Existing Claims in excess of an aggregate of \$1,000,000. In addition, Buyer shall assume each of the liabilities and obligations set forth in clauses a - c below, and such liabilities shall count against the \$30,000,000 limitation in the foregoing sentence to the extent such liabilities are or should be accrued or recorded on the Company balance sheet based on GAAP applied on a consistent basis and have not been satisfied at the Closing.

a. All performance obligations arising under the Section 365 Assumed Rights, provided that Buyer shall in no event be liable for any pre-closing breach of such contracts;

b. All warranty obligations relating to any products sold by Company or any of its Subsidiaries on or prior to the Closing Date that arise in the ordinary course consistent with past practice;

c. Except as expressly provided in Section 1.04 or Article 6, all liabilities or obligations relating to employee benefits or compensation arrangements (other than those accrued on the Company Balance Sheet) existing on or prior to the Closing Date with respect to any employee or former employee of the Business solely to the extent such liabilities or obligations and an estimate of the amount thereof are disclosed in an annex to this Schedule reasonably satisfactory to Buyer to be delivered to Buyer within 3 business days of the date of this Agreement.

2. All liabilities under contracts or Section 365 Assumed Rights in respect of provisions requiring the payment of money solely as a result of a change of control of any Seller, a filing of a petition in bankruptcy by any Seller or the consummation by any Seller of any of the transactions of the type contemplated hereunder, but only to the extent such liabilities are valid and enforceable against Sellers and as agreed upon by the parties or, in the absence of such agreement, as determined by the Bankruptcy Court.

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3. Any portion of the security deposit posted in connection with the Company's lease at the Koll Dublin Corporate Center which security deposit was utilized by Koll Dublin to satisfy amounts owed by Company under such lease.

Any liabilities described in paragraphs 2 and 3 assumed by Buyer shall be taken into account for purposes of the \$30,000,000 limit set forth in the first sentence of paragraph 1.

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-2-

Kohn, Shalom

Subject: FW: Revised Assumed Liabilities Schedule

-----Original Message-----

From: Martin A. Wellington [mailto:martin.wellington@dpw.com]
Sent: Tuesday, February 20, 2001 1:27 PM
To: klarson@avaya.com; jdillabough@sidley.com; irotter@sidley.com
Cc: ferguson@dpw.com; jmclough@dpw.com; paul.bartlett@quintus.com;
sitaram@quintus.com
Subject: Revised Assumed Liabilities Schedule

For this morning's call, we provide the following revisions to Schedule 1.03:

Schedule 1.03: Assumed Liabilities

1. All liabilities accrued on the Company Balance Sheet and all liabilities arising after the Balance Sheet Date in the ordinary course of business and consistent with past practice to the extent not satisfied prior to the Closing Date;
2. All performance obligations arising under the Section 365 Assumed Rights, except for liabilities for any pre-closing breach of such contracts;
3. All warranty obligations relating to any products sold by Company or its Subsidiaries on or prior to the Closing Date that arose in the ordinary course consistent with past practice;
4. Except as expressly provided in Section 1.04 or Article 6, all liabilities or obligations relating to employee benefits or compensation arrangements accrued on the Company Balance Sheet or existing on or prior to the Closing Date with respect to any employee or former employee of the Business solely to the extent such liabilities or obligations are disclosed in the relevant Exhibits hereto and the Company Disclosure Schedules.

mw.

Kohn, Shalom

Subject: FW: APA



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wpd.dubois.blk... .wpd

-----Original Message-----

From: Martin A. Wellington [mailto:martin.wellington@dpw.com]
Sent: Tuesday, February 20, 2001 8:18 PM
To: irotter@sidley.com; jidillabo@sidley.com; paul.bartlett@quintus.com;
sitaram@quintus.com; susan.helms@quintus.com
Cc: ferguson@dpw.com; junekin@dpw.com; dgibson@dpw.com; sfutter@dpw.com;
cmhebel@dpw.com; kcoffin@dpw.com
Subject: APA

Subject to discussion between DPW & S&A tax people.

000256

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DPW DRAFT OF 2/20/01

**ASSET PURCHASE AGREEMENT
PURSUANT TO SECTION 363
OF THE BANKRUPTCY CODE**

dated as of

February __, 2001

among

QUINTUS CORPORATION,
certain wholly-owned subsidiaries of

QUINTUS CORPORATION

and

AVAYA, INC.

000257

^Schedule 1.03: Assumed Liabilities²⁴³

1. All liabilities accrued on the Company Balance Sheet (exclusive of the liability that is an Excluded Liability pursuant to Section 1.04(v)) and all liabilities accrued after the Balance Sheet Date in the ordinary course of business consistent with past practice to the extent not satisfied prior to the Closing Date, provided that the aggregate amount of liabilities assumed pursuant to this paragraph shall not exceed \$30,000,000, and provided further that in no event shall Buyer assume liabilities for attorney's fees in connection with the Chapter 11 Case or any Existing Claims in excess of an aggregate of \$1,000,000.^{244,45}

2. All performance obligations arising under the Section 365 Assumed Rights, except for liabilities for any pre-closing breach of such contracts.^{246,47}

3. All warranty obligations relating to any products sold by Company or any of its Subsidiaries on or prior to the Closing Date that arose in the ordinary course consistent with past practice;

4. Except as expressly provided in Section 1.04 or Article 6, all liabilities or obligations relating to employee benefits or compensation arrangements (other than those accrued on the Company Balance Sheet) existing on or prior to the Closing Date with respect to any employee or former employee of the Business solely to the extent such liabilities or obligations are disclosed in the relevant Exhibits hereto and the Company Disclosure Schedules.^{248,49}

commencement of the Bankruptcy Case, the public announcement of the Bankruptcy Case and the acquisition by Buyer of the Business pursuant hereto, or the consummation of the transactions contemplated hereby, and agree that such disruptions do not and shall not constitute a Material Adverse Effect.

- 233) "Release" means
- 234) 5.04(b)(ii).
- 235) [party to or a
- 236) or]
- 237) 6.01.
- 238) \$_____ [3% of Deal Size]
- 239) Company, Parent
- 240) [COMPANY]
- 241) [BUYER] By:_____ Name:
- 242) Title: [PARENT]
- 243) Title: </TABLE>
- 244) set forth on the Balance Sheet and all liabilities incurred thereafter
- 245) Date;
- 246) liabilities and obligations of Seller
- 247) Rights; 3. All Environmental Liabilities; 4. Except as set forth in Section 1.04(b), all liabilities and obligations arising out of any action, suit, investigation or proceeding relating to or arising out of the Business or the Section 363 Assigned Assets before any court or arbitrator or any governmental body, agency or official; 5. All liabilities and obligations relating to any products manufactured or sold by the Business on or prior to the Closing Date, including without limitation warranty obligations and product liabilities; 6.
- 248) 1.04(d)
- 249) Business.

000373



QUINTUS

Reference is made to the Asset Purchase Agreement ("Asset Purchase Agreement"), dated as of February 22, 2001, among Quintus Corporation, Acuity Corp., and Mustang.com, Inc., on the one hand, and Avaya Inc., on the other hand. Terms used but not defined herein shall have the meanings set forth in the Asset Purchase Agreement.

Attached as Exhibit I is a schedule of the Company's estimate of the Assumed Liabilities as of the Closing Date provided pursuant to Section 1.03 of the Asset Purchase Agreement.

Please contact us at your earliest convenience to discuss any questions you may have regarding the schedule.



Mark P. Thompson
Vice President Finance
Quintus Corporation
925 479-2854

QUINTUS CORPORATION 4120 Dublin Boulevard, Dublin, CA 94568 (925) 479-2800 phone (925) 479-2100 fax

APR 5 2001 10:47PM 92SIDLEY&AUSTIN

QUINTUS CORP

NO. 3318 P. 4 03/04

Quintus Corporation
Schedule of Assumed Liabilities - ESTIMATE
 In Thousands

Current Liabilities

Other Accounts Payable ¹	\$ 400
Pre Petition Trade AP	6,020
Post Petition Trade AP ²	230
Accrued Liabilities - See attached Detail	5,061
Deferred Revenue	8,000
Capital Leases	181
Short Term Debt ³	294

Total Current Liabilities

 20,186

Capital Leases	383
Long Term Debt	-
Deferred Revenue	197

Total Liabilities

 \$ 20,766

NOTES:

1. Accrual for amounts due to third party contractors
2. Estimate of Post Petition Trade Accounts payable
3. Remaining short term debt relates to the SVB Term Loan and the Beehive Note.


Quintus Corporation
Schedule of Assumed Liabilities - ESTIMATE
In Thousands

Legal & Accounting	
Transaction/Bankruptcy/Shareholder Litigation ¹	
Davis Polk Estimate	\$ 300
Pachulski Stang Zheil Young & Jones	200
PricewaterhouseCoopers	115
Various Normal Course Legal	100
Payroll Related	
Fringe Clearing	(100)
Accrued Commissions	312
Accrued Bonuses	1,800
Accrued Vacation	1,489
401K/Health Care Withheld	279
ESPP Clearing	(3)
Payroll Clearing/Other	201
Stock Tax Clearing	4
Sales Related	
Other Accrued Royalties	17
Taxes	
Sales Tax	34
Sales and Property Tax Reserves	197
Other	
Escrow Liability	115
Total Accrued Liabilities	\$ 5,061

NOTES:

1. Estimates of Professional Fees and Expenses. These amounts have not yet been invoiced to Quintus.

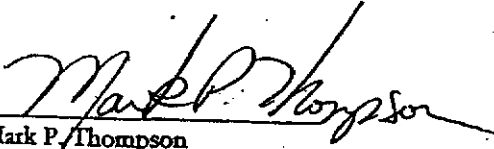
000250



QUINTUS

Reference is made to the Asset Purchase Agreement ("Asset Purchase Agreement"), dated as of February 22, 2001, among Quintus Corporation, Acuity Corp., and Mustang.com, Inc., on the one hand, and Avaya Inc., on the other hand. Terms used but not defined herein shall have the meanings set forth in the Asset Purchase Agreement.

Attached as Exhibit I is a schedule of the Company's estimate of the Assumed Liabilities as of April 20, 2001, prepared and agreed as between the parties to the Asset Purchase Agreement in lieu of the Company's estimate of the Assumed Liabilities as of the Closing Date provided for by Section 1.03 of the Asset Purchase Agreement.



Mark P. Thompson
Vice President Finance
Quintus Corporation

Agreed and accepted,



[AVAYA SIGNER, TITLE]

Avaya Inc.

Senior Manager, Mergers & Acquisitions

000251

Quintus Corporation
Schedule of Assumed Liabilities - FINAL
In Thousands

Current Liabilities

Other Accounts Payable ¹	\$ 917
Trade AP	7,080
Accrued Liabilities - See attached Detail	5,513
Deferred Revenue	8,069
Capital Leases	170
Short Term Debt ³	265
Total Current Liabilities	22,014
Capital Leases	357
Long Term Debt	-
Deferred Revenue	178
Total Liabilities⁴	\$ 22,549

NOTES:

1. Accrual for amounts due to third party contractors, international and Atlanta building expenses.
2. Estimate of Post Petition Trade Accounts payable.
3. Remaining short term debt relates to the SVB Term Loan and the Beehive Note.
4. Excludes the amount of U.S. \$500,000 owing to Silicon Valley Bank secured by certain accounts receivable from Intecom Inc. to Quintus Corporation, which amount shall be satisfied by Avaya Inc. pursuant to a settlement agreement among Quintus Corporation, Avaya Inc., Intecom Inc. and Silicon Valley Bank providing for the cancellation by Silicon Valley Bank of such receivables and the payment of such amount by Avaya Inc. to Silicon Valley Bank.

us.

000252

Quintus Corporation
 Schedule of Assumed Liabilities - FINAL
 In Thousands

Legal & Accounting	
Transaction/Bankruptcy/Shareholder Litigation¹	
Davis Polk Estimate	\$ 300
Pachulski Stang Zheil Young & Jones	200
PricewaterhouseCoopers	115
Various Normal Course Legal	100
Payroll Related	
Accrued Commissions	324
Accrued Payroll 2	775
Accrued Bonuses	1,518
Accrued Vacation	1,493
401K/Health Care Withheld	94
International Payroll Taxes	316
Sales Related	
Other Accrued Royalties	-
Taxes	
Sales Tax	128
VAT Taxes	35
Other	
Escheat Liability	115
Total Accrued Liabilities	\$ 5,513

NOTES:

1. Estimates of Professional Fees and Expenses. These amounts have not yet been invoiced to Quintus.
2. Estimated payroll accrued for period from April 1 - April 10. Includes estimated accrued vacation and 401k of approximately 100k.

000253

4/20/01
2:36:10PM

Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Includes:

Re-Petition - 3001

Post-Petition - 3003

Page 1

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code									
Vendor: 1-800-FLOWER 1-800-FLOWERS									
VCH045720	13403776	VOUCHER	1/9/01	90.91	0.00	0.00	0.00	90.91	101
VCH046648	13751642	VOUCHER	2/2/01	53.98	0.00	0.00	53.98	0.00	77
Vendor: 1-800-FLOWHome US				Totals:	144.89	0.00	0.00	53.98	90.91
Vendor: AAA Locksmit AAA Locksmiths									
VCH045258	17712	VOUCHER	1/2/01	664.56	0.00	0.00	0.00	664.56	108
Vendor: AAA LocksHome US				Totals:	664.56	0.00	0.00	0.00	664.56
Vendor: aal aal Design Solutions									
VCH045170	0007419	VOUCHER	1/30/01	12,416.12	0.00	0.00	12,416.12	0.00	80
VCH046330	0007483	VOUCHER	2/15/01	3,535.46	0.00	0.00	3,535.46	0.00	64
VCH047303	7530	VOUCHER	3/19/01	4,986.46	0.00	4,986.46	0.00	0.00	32
Vendor: aal Home US				Totals:	20,938.04	0.00	4,986.46	15,951.58	0.00
Vendor: Abacus Tra Abacus Travel, Inc									
VCH045721	000022339	VOUCHER	2/9/01	2,691.85	0.00	0.00	2,691.85	0.00	70
Vendor: Abacus Tra Home US				Totals:	2,691.85	0.00	0.00	2,691.85	0.00
Vendor: Aberdeen G Aberdeen Group Inc.									
VCH044114	R12226	VOUCHER	12/27/00	10,283.75	0.00	0.00	0.00	10,283.75	114
Vendor: Aberdeen GHome US				Totals:	10,283.75	0.00	0.00	0.00	10,283.75
Vendor: Absolute Med Absolute Media, Inc									
VCH045432	Quin-135	VOUCHER	1/24/01	111.70	0.00	0.00	111.70	0.00	86
VCH045433	Quin-136	VOUCHER	1/30/01	262.18	0.00	0.00	262.18	0.00	80
VCH045928	137	VOUCHER	2/8/01	315.00	0.00	0.00	315.00	0.00	71
VCH045933	138	VOUCHER	2/8/01	215.00	0.00	0.00	215.00	0.00	71
VCH046052	Quin-134	VOUCHER	1/12/01	717.97	0.00	0.00	0.00	717.97	98
VCH047596	CD's 5.5.1	VOUCHER	4/17/01	637.35	637.35	0.00	0.00	0.00	3
Vendor: Absolute M-Home US				Totals:	2,259.20	637.35	0.00	903.88	717.97
Vendor: Accountants Accountants Inc.									
VCH045330	01021206	VOUCHER	1/23/01	1,129.28	0.00	0.00	1,129.28	0.00	87
VCH045340	01021205	VOUCHER	1/23/01	1,280.00	0.00	0.00	1,280.00	0.00	87
VCH045341	01021207	VOUCHER	1/23/01	1,280.00	0.00	0.00	1,280.00	0.00	87
VCH045932	101022833	VOUCHER	2/13/01	1,208.00	0.00	0.00	1,208.00	0.00	66
VCH045985	01021960	VOUCHER	2/8/01	972.48	0.00	0.00	972.48	0.00	73
VCH046332	01023041	VOUCHER	2/20/01	1,208.00	0.00	1,208.00	0.00	0.00	59
VCH047653	4779706	VOUCHER	2/26/01	943.50	0.00	943.50	0.00	0.00	53
VCH047740	01025803	VOUCHER	4/3/01	610.03	610.03	0.00	0.00	0.00	17
Vendor: Accountant Home US				Totals:	8,631.29	610.03	2,151.50	5,869.76	0.00
Vendor: Accountemp Accountemps									
VCH045877	4673979	VOUCHER	2/12/01	715.49	0.00	0.00	715.49	0.00	67
VCH046661	04803293	VOUCHER	2/26/01	1,077.17	0.00	1,077.17	0.00	0.00	53
Vendor: Accountem Home US				Totals:	1,792.66	0.00	1,077.17	715.49	0.00
Vendor: Acock M									

B - 192

000058

4/20/01
2:36:11PM

Aged Payables By: Branch Code/Vendor Code

Page 2

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Acock M Malcolm Acock					- Continued...				
DISB012138	DB000311	DB.MEMO	3/31/98	(207.66)	0.00	0.00	0.00	(207.66)	
Vendor: Acock M Home US					Totals:	(207.66)	0.00	0.00	0.00 (207.66)
Vendor: Action Confe Action Conferencing									
VCH046698	824582	VOUCHER	3/1/01	12,311.54	0.00	12,311.54	0.00	0.00	50
Vendor: Action ConfHome US					Totals:	12,311.54	0.00	12,311.54	0.00 0.00
Vendor: Action Police Action Police Department									
VCH046276	00100038	VOUCHER	11/10/00	100.00	0.00	0.00	0.00	100.00	161
Vendor: Action PolcHome US					Totals:	100.00	0.00	0.00	100.00
Vendor: Advanstar 82 Advanstar Communications									
DISB015600	DB000384	DB.MEMO		(3,295.00)	0.00	0.00	0.00	(3,295.00)	
Vendor: Advanstar (Home US					Totals:	(3,295.00)	0.00	0.00	(3,295.00)
Vendor: Air System Air Systems, Inc.									
064	115594	VOUCHER	2/1/01	169.00	0.00	0.00	169.00	0.00	78
Vendor: Air System Home US					Totals:	169.00	0.00	0.00	169.00 0.00
Vendor: Akibia Akibia									
VCH045986	2001010521	VOUCHER	1/31/01	472.94	0.00	0.00	472.94	0.00	79
Vendor: Akibia Home US					Totals:	472.94	0.00	0.00	472.94 0.00
Vendor: All American All American Moving Storage, Inc									
VCH045921	11449	VOUCHER	2/6/01	64.00	0.00	0.00	64.00	0.00	71
VCH047726	12175Mar	VOUCHER	4/9/01	640.00	640.00	0.00	0.00	0.00	11
Vendor: All AmericaHome US					Totals:	704.00	640.00	0.00	64.00 0.00
Vendor: Alldata Alldata									
VCH047840	Overpayment	VOUCHER	4/18/01	843.75	843.75	0.00	0.00	0.00	2
Vendor: Alldata Home US					Totals:	843.75	843.75	0.00	0.00 0.00
Vendor: Amelias Amelias									
VCH045337	103566	VOUCHER	2/1/01	125.91	0.00	0.00	125.91	0.00	78
VCH045930	103650	VOUCHER	2/14/01	41.90	0.00	0.00	41.90	0.00	65
Vendor: Amelias Home US					Totals:	167.81	0.00	0.00	167.81 0.00
Vendor: American Exp American Express									
VCH046705	3782938168110	VOUCHER	2/25/01	121,090.55	0.00	121,090.55	0.00	0.00	54
VCH047742	8541135888	VOUCHER	4/20/01	769.77	769.77	0.00	0.00	0.00	0
Vendor: American EHome US					Totals:	121,860.32	769.77	121,090.55	0.00 0.00
Vendor: Ameritech/IL									

B - 193

000059

4/20/01
2:36:11PM

Aged Payables By: Branch Code/Vendor Code

Page 3

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

INVOICE TOTAL: \$1,000.00 INVOICE DUE DATE: 01/15/01 INVOICE PAID IN FULL: No									
TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default		Default Branch Code							
Vendor: Ameritech/IL Ameritech				- Continued...					
				- Continued...					
VCH045864	708492357002	VOUCHER	2/7/01	91.46	0.00	0.00	91.46	0.00	72
VCH045865	708492091202	VOUCHER	2/7/01	52.64	0.00	0.00	52.64	0.00	72
VCH045867	708492056402	VOUCHER	2/7/01	44.81	0.00	0.00	44.81	0.00	72
VCH045978	708562291101	VOUCHER	1/22/01	150.59	0.00	0.00	150.59	0.00	88
VCH046863	708562291102	VOUCHER	2/22/01	140.85	0.00	140.85	0.00	0.00	57
VCH046709	708R06102502	VOUCHER	2/16/01	3,241.90	0.00	0.00	3,241.90	0.00	63
Vendor: Ameritech/IL Home US		Totals:		3,722.25	0.00	140.85	3,581.48	0.00	
Vendor: Angel Video Angel Video Production Services									
VCH044239	10063	VOUCHER	1/12/01	331.75	0.00	0.00	0.00	331.75	98
VCH044247	10055	VOUCHER	10/8/01	181.60	181.60	0.00	0.00	0.00	(171)
VCH044677	10075	VOUCHER	1/19/01	310.30	0.00	0.00	0.00	310.30	91
Vendor: Angel Video Home US		Totals:		823.65	181.60	0.00	0.00	642.05	
Vendor: Arcus Data S Arcus Data Security, Inc.									
VCH045717	6715214	VOUCHER	1/31/01	276.00	0.00	0.00	276.00	0.00	79
VCH045882	0653700	VOUCHER	1/31/01	139.76	0.00	0.00	139.76	0.00	79
VCH046547	6714139	VOUCHER	1/1/01	296.50	0.00	0.00	0.00	296.50	109
Vendor: Arcus Data Home US		Totals:		712.26	0.00	0.00	415.76	296.50	
Vendor: Arizona Depa Arizona Department Of Revenue									
VCH046274	AZ sales/Tax	VOUCHER	2/22/01	2,992.26	0.00	2,992.26	0.00	0.00	57
Vendor: Arizona Dep Home US		Totals:		2,992.26	0.00	2,992.26	0.00	0.00	
Vendor: Aspen Pub Aspen Publishers,									
VCH046734	1010196972/feb	VOUCHER	2/6/01	401.09	0.00	0.00	401.09	0.00	73
Vendor: Aspen Pub Home US		Totals:		401.09	0.00	0.00	401.09	0.00	
Vendor: Associated S Associated Services Co.									
VCH045428	338123	VOUCHER	1/25/01	255.66	0.00	0.00	255.66	0.00	85
VCH045429	338338	VOUCHER	1/28/01	979.60	0.00	0.00	979.60	0.00	81
VCH045430	336894	VOUCHER	1/9/01	1,862.77	0.00	0.00	0.00	1,862.77	101
VCH045825	340011	VOUCHER	2/15/01	2,649.44	0.00	0.00	2,649.44	0.00	64
VCH048305	3-40177	VOUCHER	2/16/01	323.10	0.00	0.00	323.10	0.00	63
VCH047222	1-60700	VOUCHER	11/29/01	286.60	286.60	0.00	0.00	0.00	(223)
VCH047851	1-59074	VOUCHER	11/17/00	736.78	0.00	0.00	0.00	736.78	154
Vendor: Associated Home US		Totals:		7,093.95	286.60	0.00	4,207.80	2,599.55	
Vendor: Associates P Associates Printing Services									
VCH044847	6818	VOUCHER	1/18/01	2,621.58	0.00	0.00	0.00	2,621.58	94
VCH045593	6819	VOUCHER	12/18/00	120.10	0.00	0.00	0.00	120.10	123
VCH045595	6818	VOUCHER	12/18/00	87.63	0.00	0.00	0.00	87.63	123
Vendor: Associates Home US		Totals:		2,829.31	0.00	0.00	0.00	2,829.31	
Vendor: AT & T KY AT & T									
VCH045896	678624400/JAN	VOUCHER	1/27/01	11.25	0.00	0.00	11.25	0.00	83
VCH045897	6783669769/Jar	VOUCHER	1/27/01	7.50	0.00	0.00	7.50	0.00	83
VCH045898	6783668300/Jar	VOUCHER	1/27/01	2,639.53	0.00	0.00	2,639.53	0.00	83
VCH046002	Jan0113126062	VOUCHER	1/7/01	22.06	0.00	0.00	0.00	22.06	103

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: AT & T KY AT & T					- Continued...				
VCH046710	8665461512/Fet	VOUCHER	2/7/01	23.46	0.00	0.00	23.46	0.00	72
VCH047360	Feb/Mar	VOUCHER	2/27/01	22.52	0.00	22.52	0.00	0.00	52
VCH047361	Feb/Mar01	VOUCHER	2/27/01	18.72	0.00	18.72	0.00	0.00	52
Vendor: AT & T KY Home US				Totals:	2,745.04	0.00	41.24	2,681.74	22.06
Vendor: AT&T - Pho AT&T - Phoenix									
VCH046333	1717837394/Fet	VOUCHER	2/2/01	8,288.95	0.00	0.00	8,288.95	0.00	77
Vendor: AT&T - Pho Home US				Totals:	8,288.95	0.00	0.00	8,288.95	0.00
Vendor: AT&T - Tx AT&T - Tx									
VCH045338	61742201/Jan01	VOUCHER	1/23/01	1,675.01	0.00	0.00	1,675.01	0.00	87
Vendor: AT&T - Tx Home US				Totals:	1,675.01	0.00	0.00	1,675.01	0.00
Vendor: AT&T 003 AT&T									
VCH045440	9258289269/Jar	VOUCHER	2/4/01	28,464.81	0.00	0.00	28,464.81	0.00	75
VCH045928	Feb01/92547901	VOUCHER	2/9/01	15.23	0.00	0.00	15.23	0.00	70
VCH045929	Feb01/31064036	VOUCHER	2/10/01	14.88	0.00	0.00	14.88	0.00	69
VCH045964	Jan01	VOUCHER	1/24/01	18.44	0.00	0.00	18.44	0.00	86
VCH045965	Jan01/92582852	VOUCHER	1/25/01	18.44	0.00	0.00	18.44	0.00	85
VCH045966	Jan01/9258285C	VOUCHER	1/25/01	18.44	0.00	0.00	18.44	0.00	85
VCH045967	Jan01/9258281E	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045968	Jan01/7085822E	VOUCHER	1/21/01	25.23	0.00	0.00	25.23	0.00	89
VCH045969	Jan01/9258284E	VOUCHER	1/15/01	18.44	0.00	0.00	0.00	18.44	95
VCH045970	Jan01/92582847	VOUCHER	1/15/01	18.44	0.00	0.00	0.00	18.44	95
VCH045971	Jan01/9258281C	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045972	9258281210/Jar	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045973	9258281848/Jar	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045974	9258282687/Jar	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045975	9258281379/Jar	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045976	7048969702/Jar	VOUCHER	1/19/01	214.19	0.00	0.00	7.48	0.00	89
VCH045977	9258286061	VOUCHER	1/21/01	7.48	0.00	0.00	0.00	214.19	91
VCH046000	9786359784/Jar	VOUCHER	1/15/01	27.11	0.00	0.00	7.48	0.00	89
VCH046001	7048969702/Dex	VOUCHER	12/19/00	227.15	0.00	0.00	0.00	27.11	95
VCH046003	6786247802/Jar	VOUCHER	1/13/01	33.47	0.00	0.00	0.00	227.15	122
VCH046004	5102280187/Jar	VOUCHER	1/13/01	25.90	0.00	0.00	0.00	33.47	97
VCH046005	9258337870/Jar	VOUCHER	1/13/01	74.36	0.00	0.00	0.00	25.90	97
VCH046307	Feb01	VOUCHER	2/13/01	38.99	0.00	0.00	0.00	74.36	97
VCH046329	Feb01	VOUCHER	2/15/01	27.46	0.00	0.00	38.99	0.00	66
VCH046546	0585486220/Fet	VOUCHER	1/10/01	14.69	0.00	0.00	27.46	0.00	84
VCH046666	7085622911/Fet	VOUCHER	2/21/01	25.56	0.00	0.00	0.00	14.69	100
VCH046700	9258289269/Fet	VOUCHER	3/4/01	17,661.06	0.00	25.56	0.00	0.00	58
Vendor: AT&T 003 Home US				Totals:	47,032.85	0.00	17,661.06	26,692.28	653.75
Vendor: AT&T/AZ AT&T									
VCH045716	80019890641/Fet	VOUCHER	2/1/01	28,997.14	0.00	0.00	28,997.14	0.00	78
VCH047602	1858464596	VOUCHER	4/1/01	31,317.91	31,317.91	0.00	0.00	0.00	19
Vendor: AT&T/AZ Home US				Totals:	60,315.05	31,317.91	0.00	28,997.14	0.00
Vendor: AT&T/AZ 978 AT&T									
VCH045893	6786241258/Jar	VOUCHER	2/1/01	14.80	0.00	0.00	14.80	0.00	78
Vendor: AT&T/AZ 978 Home US				Totals:	14.80	0.00	0.00	14.80	0.00
Vendor: AT&T/L AT&T									

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: AT&T/IL AT&T					- Continued...				
VCH045934	9859675	VOUCHER	2/1/01	897.75	0.00	0.00	897.75	0.00	78
Vendor: AT&T/IL Home US		Totals:		897.75	0.00	0.00	897.75	0.00	
Vendor: AT&T/Univers AT&T Universal Biller									
VCH046548	5967800006	VOUCHER	1/1/01	1,467.59	0.00	0.00	0.00	1,467.59	109
Vendor: AT&T/UniveHome US		Totals:		1,467.59	0.00	0.00	0.00	1,467.59	
Vendor: AT&T02 AT&T									
VCH046034	Jan01/97863597	VOUCHER	2/1/01	37.18	0.00	0.00	37.18	0.00	78
Vendor: AT&T02 Home US		Totals:		37.18	0.00	0.00	37.18	0.00	
Vendor: Atlanta Coff Atlanta Coffee Time									
VCH045118	133682	VOUCHER	12/12/00	103.19	0.00	0.00	0.00	103.19	129
VCH045119	133683	VOUCHER	12/12/00	146.44	0.00	0.00	0.00	146.44	129
VCH045120	131421	VOUCHER	11/16/00	420.58	0.00	0.00	0.00	420.58	155
VCH045121	131420	VOUCHER	11/16/00	330.03	0.00	0.00	0.00	330.03	155
VCH045122	136358	VOUCHER	1/9/01	36.08	0.00	0.00	0.00	36.08	101
VCH045123	137842	VOUCHER	1/23/01	53.50	0.00	0.00	0.00	53.50	87
VCH045124	137843	VOUCHER	1/23/01	212.81	0.00	0.00	212.81	0.00	87
VCH045125	1378789	VOUCHER	1/10/01	26.75	0.00	0.00	0.00	26.75	100
VCH045126	136359	VOUCHER	1/9/01	237.04	0.00	0.00	0.00	237.04	101
VCH045889	139233	VOUCHER	2/6/01	178.53	0.00	0.00	178.53	0.00	73
VCH045891	139232	VOUCHER	2/6/01	66.88	0.00	0.00	66.88	0.00	73
VCH046253	140584	VOUCHER	2/20/01	46.76	0.00	46.76	0.00	0.00	59
VCH046254	140583	VOUCHER	2/20/01	9.36	0.00	9.36	0.00	0.00	59
Vendor: Atlanta CoffHome US		Totals:		1,867.95	0.00	56.12	511.72	1,300.11	
Vendor: Atlas Water Atlas Watersystems,									
VCH045718	62580	VOUCHER	2/1/01	273.00	0.00	0.00	273.00	0.00	78
Vendor: Atlas WaterHome US		Totals:		273.00	0.00	0.00	273.00	0.00	
Vendor: Automated Sy Automated Systems Design, LLC									
VCH022934	60198	VOUCHER	7/15/99	2,040.00	0.00	0.00	0.00	2,040.00	645
Vendor: Automated Home US		Totals:		2,040.00	0.00	0.00	0.00	2,040.00	
Vendor: AV Images AV Images, Inc.									
VCH045336	RT104092	VOUCHER	1/29/01	7,682.00	0.00	0.00	7,682.00	0.00	81
Vendor: AV Images Home US		Totals:		7,682.00	0.00	0.00	7,682.00	0.00	
Vendor: Azevedo Tr Azevedo Travel									
VCH0450852	C505/3/14/99	VOUCHER	3/19/99	30.00	30.00	0.00	0.00	0.00	(2,890)
Vendor: Azevedo Tr Home US		Totals:		30.00	30.00	0.00	0.00	0.00	
Vendor: Baker Law Baker Law Corporation									
VCH045999	SI-B000701	VOUCHER	2/9/01	600.00	0.00	0.00	600.00	0.00	70
VCH046650	SI-B001211	VOUCHER	2/22/01	1,567.72	0.00	1,567.72	0.00	0.00	57

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Baker Law Baker Law Corporation					- Continued...				
VCH047363	SI-B001591	VOUCHER	3/12/01	1,661.82	0.00	1,661.82	0.00	0.00	39
Vendor: Baker Law Home US		Totals:		3,829.54	0.00	3,228.54	609.00	0.00	
Vendor: Bass Jessica Jessica Bass									
VCH047727	w/e 4/18/01/Ave	VOUCHER	4/18/00	990.00	0.00	0.00	0.00	990.00	367
VCH047728	w/e 4/18/01/Quir	VOUCHER	4/18/01	1,578.13	1,578.13	0.00	0.00	0.00	2
Vendor: Bass JesskHome US		Totals:		2,568.13	1,578.13	0.00	0.00	990.00	
Vendor: Bay Area Tec Bay Area TechWorkers									
VCH046294	2027	VOUCHER	2/23/01	5,000.00	0.00	5,000.00	0.00	0.00	56
VCH046296	2026	VOUCHER	2/23/01	3,942.50	0.00	3,942.50	0.00	0.00	56
VCH047686	2064	VOUCHER	3/12/01	4,061.00	0.00	4,061.00	0.00	0.00	39
Vendor: Bay Area TiHome US		Totals:		13,003.50	0.00	13,003.50	0.00	0.00	
Vendor: Bay Tact Bay Tact Corp.									
VCH045967	045367	VOUCHER	8/14/00	215.00	0.00	0.00	0.00	215.00	249
Vendor: Bay Tact Home US		Totals:		215.00	0.00	0.00	0.00	215.00	
Vendor: Bell Atlan Bell Atlantic									
DISB013113	DB000327	DB.MEMO		(588.66)	0.00	0.00	0.00	(588.66)	
Vendor: Bell Atlan Home US		Totals:		(588.66)	0.00	0.00	0.00	(588.66)	
Vendor: Bell South/GA Bell South									
VCH045871	Jan01/67836663	VOUCHER	1/28/01	4,246.39	0.00	0.00	4,246.39	0.00	82
VCH045980	6786247802/Jar	VOUCHER	1/23/01	369.32	0.00	0.00	369.32	0.00	87
VCH046007	6783666300/Jar	VOUCHER	12/28/00	8,514.51	0.00	0.00	0.00	8,514.51	113
Vendor: Bell South/G.Home US		Totals:		13,130.22	0.00	0.00	4,615.71	8,514.51	
Vendor: Bell South Bell South									
VCH045979	7048969702/Jar	VOUCHER	1/25/01	277.97	0.00	0.00	277.97	0.00	85
VCH046667	7048969702/Fet	VOUCHER	2/25/01	523.40	0.00	523.40	0.00	0.00	54
Vendor: Bell South Home US		Totals:		801.37	0.00	523.40	277.97	0.00	
Vendor: Best Softwar Best Software, Inc.									
VCH046314	2185999	VOUCHER	1/8/01	518.74	0.00	0.00	0.00	518.74	102
Vendor: Best SoftwzHome US		Totals:		518.74	0.00	0.00	0.00	518.74	
Vendor: Bindra Zo Zorawar Bindra									
6053	Feb 12	VOUCHER	2/12/01	910.00	0.00	0.00	910.00	0.00	67
Vendor: Bindra Zo Home US		Totals:		910.00	0.00	0.00	910.00	0.00	
Vendor: Blakely Soko Blakely Sokoloff Taylor & Zafman									
VCH046730	175202	VOUCHER	1/22/01	4,374.78	0.00	0.00	4,374.78	0.00	88

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Blakely SokHome US Totals:				4,374.78	0.00	0.00	4,374.78	0.00	
Vendor : Blue Pumpkin Blue Pumpkin Software Inc.									
VCH045410	INV0000901	VOUCHER	1/25/01	8,000.00	0.00	0.00	8,000.00	0.00	85
Vendor : Blue PumpHome US Totals:				8,000.00	0.00	0.00	8,000.00	0.00	
Vendor : Boston Clean Boston Cleaning Company, Inc.									
VCH045344	10006	VOUCHER	2/1/01	1,982.54	0.00	0.00	1,982.54	0.00	78
VCH047883	10398	VOUCHER	4/1/01	2,118.36	2,118.36	0.00	0.00	0.00	19
Vendor : Boston CleHome US Totals:				4,100.90	2,118.36	0.00	1,982.54	0.00	
Vendor : Bowne Bowne Of Los Angeles, Inc;									
VCH048715	0101206580	VOUCHER	3/6/01	16,451.00	0.00	16,451.00	0.00	0.00	45
VCH047305	010208410	VOUCHER	3/8/01	428.00	0.00	428.00	0.00	0.00	43
Vendor : Bowne Home US Totals:				16,879.00	0.00	16,879.00	0.00	0.00	
Vendor : Bradford Bradford Adams & Company									
VCH045342	0010006190	VOUCHER	1/22/01	1,443.00	0.00	0.00	1,443.00	0.00	88
Vendor : Bradford Home US Totals:				1,443.00	0.00	0.00	1,443.00	0.00	
Vendor : Bradford Gro Bradford Group Temporaries, Inc									
VCH045888	0010006450	VOUCHER	2/8/01	1,560.00	0.00	0.00	1,560.00	0.00	73
VCH048054	0010006377	VOUCHER	1/31/01	1,560.00	0.00	0.00	1,560.00	0.00	79
VCH048331	0010006510	VOUCHER	2/13/01	1,560.00	0.00	0.00	1,560.00	0.00	66
VCH048340	0010006637	VOUCHER	2/21/01	1,560.00	0.00	1,560.00	0.00	0.00	58
VCH048551	0010006706	VOUCHER	2/28/01	1,248.00	0.00	1,248.00	0.00	0.00	53
VCH047689	100004008	VOUCHER	4/17/01	1,560.00	1,560.00	0.00	0.00	0.00	3
VCH047733	10007227	VOUCHER	4/10/01	1,560.00	1,560.00	0.00	0.00	0.00	10
Vendor : Bradford GiHome US Totals:				10,808.00	3,120.00	2,808.00	4,880.00	0.00	
Vendor : Broadwing Broadwing									
VCH045408	880000139*	VOUCHER	12/26/00	3,172.21	0.00	0.00	0.00	3,172.21	115
VCH047741	880000139	VOUCHER	3/21/01	1,136.79	1,136.79	0.00	0.00	0.00	30
Vendor : Broadwing Home US Totals:				4,309.00	1,136.79	0.00	0.00	3,172.21	
Vendor : Brobeck Ph Brobeck Phleger & Harrison									
VCH021434	21873	VOUCHER	4/27/99	814.25	0.00	0.00	0.00	814.25	724
Vendor : Brobeck PhHome US Totals:				814.25	0.00	0.00	0.00	814.25	
Vendor : Brooke Rita Rita Brooke									
DISB017597	DB000489	DB.MEMO		(23.50)	0.00	0.00	0.00	(23.50)	
Vendor : Brooke RitaHome US Totals:				(23.50)	0.00	0.00	0.00	(23.50)	
Vendor : Bruce Poole Bruce Poole									
DISB015147	DB000358	DB.MEMO		(1,000.00)	0.00	0.00	0.00	(1,000.00)	
Vendor : Bruce PooleHome US Totals:				(1,000.00)	0.00	0.00	0.00	(1,000.00)	

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Include Future Trxs: No										Include Trxs Paid in Full: No									
TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED										
Branch Code: default					Default Branch Code					- Continued...									
Vendor: BTI Telecomm BTI Telecommunications Services																			
VCH045127	4155193/Dec00	VOUCHER	12/25/00	73.72	0.00	0.00	0.00												
VCH046327	4155193/Jan01	VOUCHER	1/25/01	72.64	0.00	0.00		73.72	116										
VCH046664	4155193/Feb01	VOUCHER	2/26/01	73.73	0.00	73.73	0.00	0.00	85										
Vendor: BTI Telecomm Home US				Totals:	220.09	0.00	73.73	72.64	53										
Vendor: Business04 Business Wire																			
VCH047226	1712073	VOUCHER	1/23/01	182.70	0.00	0.00	182.70	0.00	87										
VCH047233	1714961	VOUCHER	1/25/01	969.90	0.00	0.00	969.90	0.00	85										
VCH047235	1719216	VOUCHER	1/31/01	1,104.90	0.00	0.00	1,104.90	0.00	79										
VCH047237	17126787	VOUCHER	2/12/01	834.90	0.00	0.00	834.90	0.00	67										
Vendor: Business04 Home US				Totals:	3,092.40	0.00	0.00	3,092.40	0.00										
Vendor: BusinessWire Business Wire																			
VCH045624	1707292	VOUCHER	1/23/01	799.90	0.00	0.00	799.90	0.00	87										
Vendor: BusinessWire Home US				Totals:	799.90	0.00	0.00	799.90	0.00										
Vendor: Cahners Cahners Business Information																			
VCH045657	1634190	VOUCHER	1/18/01	11,095.00	0.00	0.00	0.00	11,095.00	92										
VCH0457213	1646582	VOUCHER	1/31/01	10,000.00	0.00	0.00	10,000.00	0.00	79										
Vendor: Cahners Home US				Totals:	21,095.00	0.00	0.00	10,000.00	11,095.00										
Vendor: CaliforniaCh California Chamber Of Commerce																			
VCH046051	423192	VOUCHER	2/1/01	48.75	0.00	0.00	48.75	0.00	78										
Vendor: CaliforniaCh Home US				Totals:	48.75	0.00	0.00	48.75	0.00										
Vendor: Cap Gemini Cap Gemini Ernst & Young US LLC																			
VCH047214	50010670A	VOUCHER	10/10/01	11,981.00	11,981.00	0.00	0.00	0.00	(173)										
VCH047285	50019043	VOUCHER	1/5/01	79,581.00	0.00	0.00	0.00	79,581.00	105										
VCH047364	50013870	VOUCHER	11/15/00	67,328.00	0.00	0.00	0.00	67,328.00	156										
VCH047365	50019086	VOUCHER	1/9/01	140,754.00	0.00	0.00	0.00	140,754.00	101										
Vendor: Cap Gemini Home US				Totals:	299,644.00	11,981.00	0.00	0.00	287,663.00										
Vendor: Careful Cori Careful Courier																			
VCH045350	23563	VOUCHER	2/29/00	65.00	0.00	0.00	0.00	65.00	418										
VCH045951	29609	VOUCHER	1/11/01	50.30	0.00	0.00	0.00	50.30	99										
Vendor: Careful Cor Home US				Totals:	115.30	0.00	0.00	0.00	115.30										
Vendor: Cassidy Andr Andrew Cassidy																			
DISB009210	DB000242	DB.MEMO		(10.00)	0.00	0.00	0.00	(10.00)											
Vendor: Cassidy An Home US				Totals:	(10.00)	0.00	0.00	0.00	(10.00)										
Vendor: Catalyst Sys Catalyst Systems & Peripherals																			
VCH045352	3009	VOUCHER	1/16/01	15,282.00	0.00	0.00	0.00	15,282.00	94										
VCH045353	3008	VOUCHER	1/16/01	15,282.00	0.00	0.00	0.00	15,282.00	94										
VCH046265	2965	VOUCHER	1/2/01	15,317.38	0.00	0.00	0.00	15,317.38	108										

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Aged Payables By: Branch Code/Vendor Code
Quintus Corporation
Summary Style, As of 04/20/2001
Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Catalyst Sy:Home US				Totals: 45,881.38	0.00	0.00	0.00	45,881.38	
Vendor: CBSI CBSI									
VCH044225	90028820	VOUCHER	1/15/01	9,760.00	0.00	0.00	0.00	9,760.00	95
Vendor: CBSI Home US				Totals: 9,760.00	0.00	0.00	0.00	9,760.00	
Vendor: ccall.com ccall.com									
VCH045158	2344	VOUCHER	11/30/00	956.00	0.00	0.00	0.00	956.00	141
Vendor: ccall.com Home US				Totals: 956.00	0.00	0.00	0.00	956.00	
Vendor: CDW Comp/IL CDW Computer Centers, Inc									
VCH045863	CS23067	VOUCHER	11/1/00	231.49	0.00	0.00	0.00	231.49	170
VCH047554	DI43755	VOUCHER	2/28/01	243.58	0.00	243.58	0.00	0.00	51
VCH047555	DI58772	VOUCHER	3/1/01	26.57	0.00	26.57	0.00	0.00	50
Vendor: CDW Comp Home US				Totals: 501.64	0.00	270.15	0.00	231.49	
Vendor: CenturyTel CenturyTel									
VCH046242	Fab2538518441	VOUCHER	2/2/01	140.23	0.00	0.00	140.23	0.00	77
Vendor: CenturyTel Home US				Totals: 140.23	0.00	0.00	140.23	0.00	
Vendor: Ceridian Ceridian Employer Services									
VCH047703	Yr2000 W2 Fee	VOUCHER	4/19/01	1,140.00	1,140.00	0.00	0.00	0.00	1
Vendor: Ceridian Home US				Totals: 1,140.00	1,140.00	0.00	0.00	0.00	
Vendor: CharlotteEx Charlotte Executive Services									
VCH045927	4319	VOUCHER	2/10/01	161.23	0.00	0.00	161.23	0.00	69
Vendor: CharlotteEx Home US				Totals: 161.23	0.00	0.00	161.23	0.00	
Vendor: Chase Mellon Chase Mellon Shareholder Services									
VCH046341	143829	VOUCHER	2/20/01	1,526.44	0.00	1,526.44	0.00	0.00	59
Vendor: Chase MelkHome US				Totals: 1,526.44	0.00	1,526.44	0.00	0.00	
Vendor: Chen Yihwei Yihwei Chen									
VCH033674	w/s 07/01/2000	VOUCHER	6/30/00	0.05	0.00	0.00	0.00	0.05	294
Vendor: Chen Yihwei Home US				Totals: 0.05	0.00	0.00	0.00	0.05	
Vendor: CIO Comm CIO Communications, Inc									
VCH044500	620063	VOUCHER	12/15/00	19,540.00	0.00	0.00	0.00	19,540.00	128
Vendor: CIO Comm Home US				Totals: 19,540.00	0.00	0.00	0.00	19,540.00	
Vendor: Citation Pre Citation Press									
DISB021328	DB000600	DB.MEMO		(451.25)	0.00	0.00	0.00	(451.25)	
VCH026019	20356	VOUCHER	11/16/99	324.75	0.00	0.00	0.00	324.75	519
VCH045354	22892	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79

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Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Citation Pre Citation Press					- Continued...				
VCH045355	22912	VOUCHER	1/24/01	439.56	0.00	0.00	439.56	0.00	66
VCH045356	22991	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79
VCH045357	22993	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
VCH045358	22990	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
VCH045359	22946	VOUCHER	1/29/01	3,877.20	0.00	0.00	3,877.20	0.00	81
VCH045360	22916	VOUCHER	1/25/01	9,126.00	0.00	0.00	9,126.00	0.00	85
VCH045361	22884	VOUCHER	1/11/01	18,047.88	0.00	0.00	0.00	18,047.88	99
VCH045362	22885	VOUCHER	1/11/01	11,913.48	0.00	0.00	0.00	11,913.48	99
VCH045723	22999	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79
VCH045724	23001	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79
VCH045725	23000	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79
VCH045879	22998	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79
VCH045961	22996	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
VCH045962	22994	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
VCH045963	22997	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
VCH045964	22995	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
Vendor: Citation PreHome US				Totals:	51,047.14	0.00	0.00	21,212.28	29,834.86
Vendor: Clarke Ameri Clarke American									
VCH047639	Overpayment	VOUCHER	4/18/01	7,600.00	7,600.00	0.00	0.00	0.00	2
Vendor: Clarke AmerHome US				Totals:	7,600.00	7,600.00	0.00	0.00	0.00
Vendor: Clickguard C Clickguard Corporation									
VCH045131	33910	VOUCHER	1/29/01	290.00	0.00	0.00	290.00	0.00	81
VCH046055	33319	VOUCHER	11/22/00	125.00	0.00	0.00	0.00	125.00	149
VCH046056	334757	VOUCHER	12/8/00	620.27	0.00	0.00	0.00	620.27	133
VCH046057	33458	VOUCHER	12/8/00	556.00	0.00	0.00	0.00	556.00	133
VCH046058	33738	VOUCHER	1/11/01	119.08	0.00	0.00	0.00	119.08	99
Vendor: Clickguard Home US				Totals:	1,710.35	0.00	0.00	290.00	1,420.35
Vendor: CMP Media CMP Media Inc									
VCH044848	37517	VOUCHER	12/15/00	6,784.75	0.00	0.00	0.00	6,784.75	123
VCH044849	38910	VOUCHER	2/18/00	3,500.00	0.00	0.00	0.00	3,500.00	427
VCH044851	38911	VOUCHER	12/20/00	3,500.00	0.00	0.00	0.00	3,500.00	121
VCH044854	33457	VOUCHER	11/29/00	3,500.00	0.00	0.00	0.00	3,500.00	142
VCH045726	34454	VOUCHER	11/29/00	5,389.00	0.00	0.00	0.00	5,389.00	142
VCH045793	06096	VOUCHER	9/11/00	31,858.00	0.00	0.00	0.00	31,858.00	221
VCH045888	41110-1200	VOUCHER	12/28/00	5,389.00	0.00	0.00	0.00	5,389.00	113
Vendor: CMP Media Home US				Totals:	61,920.75	0.00	0.00	0.00	61,920.75
Vendor: Coffee Pause Coffee Pause									
VCH046181	1321586	VOUCHER	1/18/01	460.25	0.00	0.00	0.00	460.25	92
VCH046183	1322626	VOUCHER	2/15/01	969.95	0.00	0.00	969.95	0.00	64
Vendor: Coffee PausHome US				Totals:	1,430.20	0.00	0.00	969.95	480.25
Vendor: CoffeePlus CoffeePlus									
7823	116902	VOUCHER	9/13/00	1,196.40	0.00	0.00	0.00	1,196.40	219
Vendor: CoffeePlus Home US				Totals:	1,196.40	0.00	0.00	0.00	1,196.40
Vendor: Coghlin Elec Coghlin Electrical Contractors									
VCH044596	3110	VOUCHER	11/30/00	15,000.00	0.00	0.00	0.00	15,000.00	141

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Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Coghlin EleHome US				Totals: 15,000.00	0.00	0.00	0.00	15,000.00	
Vendor: Cognos Cor Cognos Corporation									
VCH045663	98513	VOUCHER	1/16/01	500.40	0.00	0.00	0.00	500.40	94
VCH045664	98514	VOUCHER	1/16/01	1,635.36	0.00	0.00	0.00	1,635.36	94
VCH045665	98516	VOUCHER	1/16/01	18,968.80	0.00	0.00	0.00	18,968.80	94
VCH045666	100459	VOUCHER	1/31/01	6,819.52	0.00	0.00	6,819.52	0.00	79
VCH047648	104882	VOUCHER	3/26/01	18,152.80	18,152.80	0.00	0.00	0.00	25
VCH047649	105199	VOUCHER	3/29/01	37,810.82	37,810.82	0.00	0.00	0.00	22
Vendor: Cognos ColHome US				Totals: 83,885.70	55,963.62	0.00	6,819.52	21,102.56	
Vendor: ComEd ComEd									
VCH045351	5999510025/Jar	VOUCHER	1/22/01	150.00	0.00	0.00	150.00	0.00	88
VCH046862	5999510025/Fet	VOUCHER	2/21/01	308.28	0.00	308.28	0.00	0.00	58
VCH047287	Feb01	VOUCHER	2/20/01	488.89	0.00	488.89	0.00	0.00	59
Vendor: ComEd Home US				Totals: 947.17	0.00	797.17	150.00	0.00	
Vendor: Common/Edis Commonwealth Edison Company									
VCH047685	CK2464343	VOUCHER	4/19/01	1,110.00	1,110.00	0.00	0.00	0.00	1
Vendor: Common/ElHome US				Totals: 1,110.00	1,110.00	0.00	0.00	0.00	
Vendor: Communicatio Communications General Information Corp									
VCH045856	A6180/Jar01	VOUCHER	1/17/01	51.30	0.00	0.00	0.00	51.30	93
VCH045957	A6202/Jar01	VOUCHER	1/17/01	56.65	0.00	0.00	0.00	56.65	93
VCH046310	Feb01/A6180	VOUCHER	2/16/01	45.35	0.00	0.00	45.35	0.00	63
VCH046311	Feb01/A6202	VOUCHER	2/16/01	60.55	0.00	0.00	60.55	0.00	63
Vendor: Communic:Home US				Totals: 213.85	0.00	0.00	105.90	107.95	
Vendor: Community Me Community Media Corp.									
VCH046262	000151C	VOUCHER	2/8/01	5,650.00	0.00	0.00	5,650.00	0.00	71
Vendor: Community Home US				Totals: 5,650.00	0.00	0.00	5,650.00	0.00	
Vendor: Comptroller Comptroller Of Public Accounts									
VCH047680	Mar01	VOUCHER	4/19/01	1,592.56	1,592.56	0.00	0.00	0.00	1
Vendor: ComptrollerHome US				Totals: 1,592.56	1,592.56	0.00	0.00	0.00	
Vendor: ComputerPREP ComputerPREP									
VCH045381	INV0109796	VOUCHER	8/31/00	715.63	0.00	0.00	0.00	715.63	232
Vendor: ComputerP Home US				Totals: 715.63	0.00	0.00	0.00	715.63	
Vendor: Conesco Fina Conesco Finance Vendor Services Corp									
VCH045334	40430253/Feb01	VOUCHER	1/26/01	709.62	0.00	0.00	709.62	0.00	84
Vendor: Conesco FlHome US				Totals: 709.62	0.00	0.00	709.62	0.00	
Vendor: Converge C Converge Corporation									
VCH045906	oVERPYMT	VOUCHER	2/21/01	5,512.63	0.00	5,512.63	0.00	0.00	58

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Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Converge CHome US				Totals: 5,512.63	0.00	5,512.63	0.00	0.00	
Vendor : Convergys Convergys									
VCH047641	Overpayment	VOUCHER	4/18/01	9.00	9.00	0.00	0.00	0.00	2
VCH047642	Overpayment/Ja	VOUCHER	4/18/01	7,290.00	7,290.00	0.00	0.00	0.00	2
Vendor : Convergys Home US				Totals: 7,299.00	7,299.00	0.00	0.00	0.00	
Vendor : Cooke Doreen Doreen Cooke									
VCH046976	w/e 03/03/01	VOUCHER	3/20/01	0.01	0.00	0.01	0.00	0.00	31
VCH046977	w/e 3/10/01	VOUCHER	3/20/01	0.01	0.00	0.01	0.00	0.00	31
Vendor : Cooke DoreHome US				Totals: 0.02	0.00	0.02	0.00	0.00	
Vendor : Cooper, Whit Cooper, White & Cooper LLP									
VCH044243	6193-875860	VOUCHER	1/10/01	160.00	0.00	0.00	0.00	160.00	100
VCH046565	6363-876502	VOUCHER	2/13/01	2,997.90	0.00	0.00	2,997.90	0.00	66
Vendor : Cooper, WhHome US				Totals: 3,157.90	0.00	0.00	2,997.90	160.00	
Vendor : Cornish & Ca Cornish & Carey Commercial									
VCH047644	QC-01	VOUCHER	1/15/01	30,000.00	0.00	0.00	0.00	30,000.00	95
Vendor : Cornish & CHome US				Totals: 30,000.00	0.00	0.00	0.00	30,000.00	
Vendor : Corporate Mo Corporate Motivators									
VCH043714	2000-38876	VOUCHER	1/11/01	21,434.09	0.00	0.00	0.00	21,434.09	99
VCH045580	37680	VOUCHER	8/11/00	4,310.07	0.00	0.00	0.00	4,310.07	252
VCH045581	38339	VOUCHER	10/12/00	182.61	0.00	0.00	0.00	182.61	190
VCH045582	38922	VOUCHER	12/12/00	2,510.38	0.00	0.00	0.00	2,510.38	129
VCH045583	38432	VOUCHER	10/18/00	1,802.44	0.00	0.00	0.00	1,802.44	184
VCH045585	38848	VOUCHER	12/5/00	7,898.03	0.00	0.00	0.00	7,898.03	136
VCH045587	38984	VOUCHER	12/18/00	775.53	0.00	0.00	0.00	775.53	123
VCH045589	38923	VOUCHER	12/12/00	728.22	0.00	0.00	0.00	728.22	129
VCH045576	39241	VOUCHER	2/12/01	1,565.97	0.00	0.00	1,565.97	0.00	67
VCH045890	39191	VOUCHER	2/5/01	583.40	0.00	0.00	583.40	0.00	74
VCH046090	038848	VOUCHER	2/8/01	7,085.55	0.00	0.00	7,085.55	0.00	71
Vendor : Corporate IHome US				Totals: 48,856.28	0.00	0.00	9,214.92	39,441.37	
Vendor : Cort Furni Cort Furniture									
VCH045989	18-235856	VOUCHER	2/2/01	162.38	0.00	0.00	162.38	0.00	77
VCH047807	18-255830	VOUCHER	4/3/01	162.38	162.38	0.00	0.00	0.00	17
VCH047731	245461	VOUCHER	3/3/01	162.38	0.00	162.38	0.00	0.00	48
Vendor : Cort Furni Home US				Totals: 487.14	162.38	162.38	162.38	0.00	
Vendor : County Recor County Recorder,									
DISB015157	DB000367	DB.MEMO		(11.00)	0.00	0.00	0.00	(11.00)	
Vendor : County RecHome US				Totals: (11.00)	0.00	0.00	0.00	(11.00)	
Vendor : Crawford Sul Crawford Suite									
VCH046731	105957/Quin	VOUCHER	2/9/01	4,870.67	0.00	0.00	4,870.67	0.00	70
Vendor : Crawford SHome US				Totals: 4,870.67	0.00	0.00	4,870.67	0.00	

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Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Crowe & Sons Crowe & Sons Electrical Corp.									
VCH045881	61953	VOUCHER	2/1/01	156.95	0.00	0.00	156.95	0.00	78
Vendor : Crowe & SonHome US				Totals:	156.95	0.00	0.00	156.95	0.00
Vendor : CT Corpora CT Corporation System									
VCH044590	0083494788-01	VOUCHER	1/17/01	1,842.50	0.00	0.00	0.00	1,842.50	93
Vendor : CT CorporaHome US				Totals:	1,842.50	0.00	0.00	0.00	1,842.50
Vendor : Cybernet Mar Cybernet Marketing									
VCH045870	CM01/02-53	VOUCHER	2/5/01	8,640.00	0.00	0.00	8,640.00	0.00	74
Vendor : Cybernet M.Home US				Totals:	8,640.00	0.00	0.00	8,640.00	0.00
Vendor : Data-com Data Com Cable, Inc									
VCH046061	N28414	VOUCHER	1/30/01	7,755.00	0.00	0.00	7,755.00	0.00	80
Vendor : Data-com Home US				Totals:	7,755.00	0.00	0.00	7,755.00	0.00
Vendor : Datasafe Datasafe									
VCH045895	607960201	VOUCHER	1/31/01	114.24	0.00	0.00	114.24	0.00	79
VCH046858	6079603001	VOUCHER	2/28/01	94.82	0.00	94.82	0.00	0.00	51
VCH047739	6079604	VOUCHER	3/31/01	1,402.35	1,402.35	0.00	0.00	0.00	20
Vendor : Datasafe Home US				Totals:	1,611.21	1,402.35	94.82	114.24	0.00
Vendor : DB Incorpora DB Incorporated									
VCH045364	00017610	VOUCHER	1/31/01	24,409.30	0.00	0.00	24,409.30	0.00	79
VCH046325	00017652	VOUCHER	2/21/01	400.00	0.00	400.00	0.00	0.00	58
Vendor : DB IncorporHome US				Totals:	24,809.30	0.00	400.00	24,409.30	0.00
Vendor : Deerfield Deerfield Commons I									
VCH048128	Appl. #4	VOUCHER	12/21/00	12,197.00	0.00	0.00	0.00	12,197.00	120
Vendor : Deerfield Home US				Totals:	12,197.00	0.00	0.00	0.00	12,197.00
Vendor : Delaware01 Delaware Secretary of State									
VCH047898	2232852	VOUCHER	4/19/01	37,555.11	37,555.11	0.00	0.00	0.00	1
Vendor : Delaware01 Home US				Totals:	37,555.11	37,555.11	0.00	0.00	0.00
Vendor : Denicas Pas Denicas Pastry Cafe									
VCH045106	Feb 2	VOUCHER	2/2/01	55.89	0.00	0.00	55.89	0.00	77
VCH045107	138	VOUCHER	1/31/01	103.00	0.00	0.00	103.00	0.00	79
VCH045108	JAN 30	VOUCHER	1/30/01	70.96	0.00	0.00	70.96	0.00	80
VCH045109	570600	VOUCHER	1/28/01	79.56	0.00	0.00	79.56	0.00	84
VCH046549	137	VOUCHER	2/9/01	84.37	0.00	0.00	84.37	0.00	70
Vendor : Denicas PaHome US				Totals:	393.78	0.00	0.00	393.78	0.00
Vendor : Dialogic Cor Dialogic Corporation									
VCH045117	699877	VOUCHER	1/23/01	9,511.00	0.00	0.00	9,511.00	0.00	87

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Dialogic Cor Dialogic Corporation					- Continued...				
VCH045382	698620	VOUCHER	1/9/01	4,994.50	0.00	0.00	0.00	4,994.50	101
VCH045383	699046	VOUCHER	1/15/01	9.00	0.00	0.00	0.00	9.00	95
VCH045727	701191	VOUCHER	2/7/01	4,760.00	0.00	0.00	4,760.00	0.00	72
Vendor : Dialogic Co Home US				Totals:	19,274.50	0.00	0.00	14,271.00	5,003.50
Vendor : DSL Net DSLNet, Inc									
VCH045981	36741	VOUCHER	1/23/01	349.00	0.00	0.00	349.00	0.00	87
Vendor : DSL Net Home US				Totals:	349.00	0.00	0.00	349.00	0.00
Vendor : Dun & Brad Dun & Bradstreet									
VCH045876	4300075-020201	VOUCHER	2/5/01	1,790.00	0.00	0.00	1,790.00	0.00	74
VCH045935	4154191-01	VOUCHER	1/31/01	91.60	0.00	0.00	91.60	0.00	79
Vendor : Dun & Brad Home US				Totals:	1,881.60	0.00	0.00	1,881.60	0.00
Vendor : E*Trade E*Trade Business Solutions									
VCH047650	307414	VOUCHER	1/26/01	2,091.49	0.00	0.00	2,091.49	0.00	84
Vendor : E*Trade Home US				Totals:	2,091.49	0.00	0.00	2,091.49	0.00
Vendor : EM Publishin EM Publishing Enterprises, Inc									
VCH047684	40686	VOUCHER	3/6/01	1,475.00	0.00	1,475.00	0.00	0.00	45
Vendor : EM Publish Home US				Totals:	1,475.00	0.00	1,475.00	0.00	0.00
Vendor : Ensemble Con Ensemble Consulting									
VCH045367	QU11200c	VOUCHER	12/21/00	9,900.00	0.00	0.00	0.00	9,900.00	120
VCH045368	QU10101c	VOUCHER	1/31/01	550.00	0.00	0.00	550.00	0.00	79
VCH045389	QU11200b	VOUCHER	12/21/00	10,000.00	0.00	0.00	0.00	10,000.00	120
VCH045579	QU10201b	VOUCHER	2/12/01	10,000.00	0.00	0.00	10,000.00	0.00	67
VCH045580	QU10201c	VOUCHER	2/12/01	9,900.00	0.00	0.00	9,900.00	0.00	67
VCH045582	QU10201d	VOUCHER	2/12/01	3,000.00	0.00	0.00	3,000.00	0.00	67
VCH045583	QU10201e	VOUCHER	2/12/01	6,000.00	0.00	0.00	6,000.00	0.00	67
VCH045584	QU10201f	VOUCHER	2/12/01	3,750.00	0.00	0.00	3,750.00	0.00	67
VCH045585	QU10201g	VOUCHER	2/12/01	5,000.00	0.00	0.00	5,000.00	0.00	67
VCH045586	QU10301a	VOUCHER	2/28/01	7,500.00	0.00	7,500.00	0.00	0.00	51
VCH045587	QU10301b	VOUCHER	2/28/01	5,000.00	0.00	5,000.00	0.00	0.00	51
VCH045588	QU10301c	VOUCHER	2/28/01	2,500.00	0.00	2,500.00	0.00	0.00	51
VCH046257	QU10101e	VOUCHER	1/31/01	437.69	0.00	0.00	437.69	0.00	79
VCH046258	QU10101b	VOUCHER	1/31/01	4,900.00	0.00	0.00	4,900.00	0.00	79
VCH046259	QU10201a	VOUCHER	2/1/01	5,000.00	0.00	0.00	5,000.00	0.00	78
VCH046260	QU10101d	VOUCHER	1/31/01	593.75	0.00	0.00	593.75	0.00	79
VCH047645	QU1021h	VOUCHER	2/17/01	1,209.70	0.00	0.00	1,209.70	0.00	82
VCH047646	QU102001a	VOUCHER	1/1/01	4,000.00	0.00	0.00	0.00	4,000.00	109
VCH047647	QU11200f	VOUCHER	12/31/00	3,840.00	0.00	0.00	0.00	3,840.00	110
Vendor : Ensemble (Home US				Totals:	93,081.14	0.00	15,000.00	50,341.14	27,740.00
Vendor : Epicor Sofew Epicor Software Corp.									
VCH045366	CS18684	VOUCHER	1/25/01	1,847.25	0.00	0.00	1,847.25	0.00	85
VCH046712	CS19833	VOUCHER	2/27/01	2,022.85	0.00	2,022.85	0.00	0.00	52
Vendor : Epicor SofeHome US				Totals:	3,870.10	0.00	2,022.85	1,847.25	0.00
Vendor : Epicor Sof/ir Epicor Software Corp.									

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Branch Code: default Default Branch Code					- Continued...				
Vendor : EpicorSoft/ir Epicor Software Corp.					- Continued...				
VCH045826	IV0010889	VOUCHER	11/28/00	20,000.00	0.00	0.00	0.00	20,000.00	143
VCH045830	IV0010890	VOUCHER	11/28/00	4,500.00	0.00	0.00	0.00	4,500.00	143
Vendor : EpicorSoft/irHome US Totals:				24,500.00	0.00	0.00	0.00	24,500.00	
Vendor : Ernst & Yo Ernst & Young LLP									
VCH048342	17786	VOUCHER	1/24/01	235.46	0.00	0.00	235.46	0.00	86
Vendor : Ernst & Yo Home US Totals:				235.46	0.00	0.00	235.46	0.00	
Vendor : Exodus Comm Exodus Communications, Inc									
VCH048069	152554	VOUCHER	12/8/00	14,032.76	0.00	0.00	0.00	14,032.76	133
VCH048078	146397	VOUCHER	11/29/00	826.28	0.00	0.00	0.00	826.28	142
VCH048080	146233	VOUCHER	11/29/00	53.30	0.00	0.00	0.00	53.30	142
VCH048082	146609	VOUCHER	11/29/00	826.28	0.00	0.00	0.00	826.28	142
VCH048084	162131	VOUCHER	1/11/01	14,032.76	0.00	0.00	0.00	14,032.76	99
VCH048339	171102	VOUCHER	2/13/01	14,032.76	0.00	0.00	14,032.76	0.00	68
Vendor : Exodus Cor/Home US Totals:				43,864.14	0.00	0.00	14,032.76	29,771.38	
Vendor : Extraprise Extraprise Group, Inc									
VCH04842	125283	VOUCHER	12/26/00	86,333.34	0.00	0.00	0.00	86,333.34	115
VCH048412	125438	VOUCHER	1/31/01	90.00	0.00	0.00	90.00	0.00	79
VCH048649	125548	VOUCHER	2/23/01	375.66	0.00	375.66	0.00	0.00	58
Vendor : Extraprise Home US Totals:				86,799.00	0.00	375.66	90.00	86,333.34	
Vendor : Federal Ex Federal Express									
VCH045881	937225392	VOUCHER	2/16/01	69.90	0.00	0.00	69.90	0.00	63
VCH045883	237225393	VOUCHER	2/16/01	34.32	0.00	0.00	34.32	0.00	63
VCH045939	710905529	VOUCHER	2/13/01	741.09	0.00	0.00	741.09	0.00	66
VCH045940	710896288	VOUCHER	2/12/01	12.54	0.00	0.00	12.54	0.00	67
VCH045941	573271744	VOUCHER	2/15/01	29.83	0.00	0.00	29.83	0.00	64
VCH045942	572274458	VOUCHER	2/16/01	129.45	0.00	0.00	129.45	0.00	63
VCH045943	573238594	VOUCHER	2/9/01	8.66	0.00	0.00	8.66	0.00	70
VCH045944	237225394	VOUCHER	2/20/01	230.77	0.00	230.77	0.00	0.00	59
VCH045945	937225396	VOUCHER	2/21/01	385.37	0.00	385.37	0.00	0.00	58
VCH045946	237225397	VOUCHER	2/21/01	32.95	0.00	32.95	0.00	0.00	58
VCH046095	501923008	VOUCHER	2/7/01	24.30	0.00	0.00	24.30	0.00	72
VCH046096	710796335	VOUCHER	1/29/01	1,101.14	0.00	0.00	1,101.14	0.00	81
VCH046097	710836230	VOUCHER	2/20/01	41.88	0.00	0.00	41.88	0.00	77
VCH046098	710807365	VOUCHER	1/30/01	24.08	0.00	0.00	24.08	0.00	80
VCH046099	573206793	VOUCHER	2/2/01	433.60	0.00	0.00	433.60	0.00	77
VCH046104	573234382	VOUCHER	2/9/01	410.02	0.00	0.00	410.02	0.00	70
VCH048109	572244092	VOUCHER	2/2/01	149.45	0.00	0.00	149.45	0.00	77
VCH046114	573241336	VOUCHER	2/8/01	57.74	0.00	0.00	57.74	0.00	71
VCH048122	573217181	VOUCHER	2/1/01	188.52	0.00	0.00	188.52	0.00	78
VCH046123	572215557	VOUCHER	2/2/01	196.81	0.00	0.00	196.81	0.00	77
VCH046268	553702172	VOUCHER	7/28/00	1,077.93	0.00	0.00	0.00	1,077.93	266
VCH046267	574278671	VOUCHER	2/23/01	9.76	0.00	9.76	0.00	0.00	56
VCH046268	572305650	VOUCHER	2/23/01	137.02	0.00	137.02	0.00	0.00	56
VCH046269	573265256	VOUCHER	2/16/01	313.36	0.00	0.00	313.36	0.00	63
VCH046270	573271094	VOUCHER	2/16/01	21.46	0.00	0.00	21.46	0.00	63
VCH046271	710936761	VOUCHER	2/16/01	4,813.11	0.00	0.00	4,813.11	0.00	63
VCH046272	710964509	VOUCHER	2/21/01	23.00	0.00	23.00	0.00	0.00	58
VCH046273	573301873	VOUCHER	2/22/01	31.30	0.00	31.30	0.00	0.00	57
VCH046347	937225391	VOUCHER	2/15/01	116.42	0.00	0.00	116.42	0.00	64
VCH046349	237225390	VOUCHER	2/14/01	21.84	0.00	0.00	21.84	0.00	65
VCH046350	937225389	VOUCHER	2/14/01	95.89	0.00	0.00	95.89	0.00	65
VCH046351	937225388	VOUCHER	2/13/01	247.81	0.00	0.00	247.81	0.00	66
VCH046657	573296324	VOUCHER	2/23/01	460.48	0.00	460.48	0.00	0.00	56

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Federal Ex Federal Express					- Continued...				
VCH046659	937225398	VOUCHER	2/22/01	158.14	0.00	158.14	0.00	0.00	57
VCH046660	237225399	VOUCHER	2/22/01	431.54	0.00	431.54	0.00	0.00	57
VCH046690	572336265	VOUCHER	3/2/01	254.00	0.00	254.00	0.00	0.00	49
VCH046693	710915712	VOUCHER	2/14/01	19.20	0.00	0.00	19.20	0.00	65
VCH046694	573327224	VOUCHER	3/2/01	389.21	0.00	389.21	0.00	0.00	49
VCH046718	237225385	VOUCHER	2/9/01	347.85	0.00	0.00	347.85	0.00	70
VCH046717	937225384	VOUCHER	2/9/01	264.31	0.00	0.00	264.31	0.00	70
VCH046719	937225382	VOUCHER	2/8/01	271.00	0.00	0.00	271.00	0.00	71
VCH046722	237225383	VOUCHER	2/8/01	642.87	0.00	0.00	642.87	0.00	71
VCH046726	237225387	VOUCHER	2/12/01	55.12	0.00	0.00	55.12	0.00	67
VCH046727	937225386	VOUCHER	2/12/01	204.48	0.00	0.00	204.48	0.00	67
VCH047284	711092906	VOUCHER	3/13/01	4,569.02	0.00	4,569.02	0.00	0.00	38
VCH047362	710925519	VOUCHER	2/15/01	57.46	0.00	0.00	57.46	0.00	64
VCH047551	937225455	VOUCHER	4/4/01	156.16	156.16	0.00	0.00	0.00	16
VCH047594	237225457	VOUCHER	4/16/01	78.53	78.53	0.00	0.00	0.00	4
VCH047595	937225456	VOUCHER	4/16/01	289.59	289.59	0.00	0.00	0.00	4
VCH047655	573332848	VOUCHER	3/1/01	57.08	0.00	57.08	0.00	0.00	50
VCH047656	572343884	VOUCHER	3/2/01	13.52	0.00	13.52	0.00	0.00	49
VCH047678	237225482	VOUCHER	4/18/01	93.35	93.35	0.00	0.00	0.00	2
VCH047679	937225461	VOUCHER	4/18/01	38.30	38.30	0.00	0.00	0.00	2
VCH047682	937225442	VOUCHER	4/5/01	224.07	224.07	0.00	0.00	0.00	15
VCH047687	937225459	VOUCHER	4/17/01	37.34	37.34	0.00	0.00	0.00	3
VCH047688	237225460	VOUCHER	4/17/01	54.40	54.40	0.00	0.00	0.00	3
VCH047729	937225454	VOUCHER	4/12/01	123.99	123.99	0.00	0.00	0.00	8
Vendor: Federal Ex Home US				Totals:	20,302.13	1,095.73	7,183.16	10,945.31	1,077.93
Vendor: Federal Wage Federal Wage and Labor									
VCH046007	79180	VOUCHER	1/23/01	66.35	0.00	0.00	66.35	0.00	87
Vendor: Federal Wa Home US				Totals:	66.35	0.00	0.00	66.35	0.00
Vendor: FedEx/IL FedEx Ground									
DISB034725	fedground	CASHDISB		(0.29)	0.00	0.00	0.00	(0.29)	
VCH045887	38175831	VOUCHER	1/26/01	110.63	0.00	0.00	110.63	0.00	84
Vendor: FedEx/IL Home US				Totals:	110.34	0.00	0.00	110.63	(0.29)
Vendor: FilterFresh FilterFresh Cambridge									
DISB021221	DB000597	DB.MEMO		(39.50)	0.00	0.00	0.00	(39.50)	
Vendor: FilterFresh Home US				Totals:	(39.50)	0.00	0.00	0.00	(39.50)
Vendor: First Choice First Choice Vending Company									
VCH045427	00002	VOUCHER	2/5/01	5,456.19	0.00	0.00	5,456.19	0.00	74
Vendor: First Choice Home US				Totals:	5,456.19	0.00	0.00	5,456.19	0.00
Vendor: FitzGeraldCo FitzGerald Communication, Inc									
VCH047643	127121	VOUCHER	3/31/01	9,097.63	9,097.63	0.00	0.00	0.00	20
Vendor: FitzGeraldCHome US				Totals:	9,097.63	9,097.63	0.00	0.00	0.00
Vendor: Florida De Florida Department of Revenue									
VCH047681	Mar01	VOUCHER	4/19/01	2,125.95	2,125.95	0.00	0.00	0.00	1
Vendor: Florida De Home US				Totals:	2,125.95	2,125.95	0.00	0.00	0.00

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Franchise Ta Franchise Tax Board									
DISB015628	DB000414	DB.MEMO		(554.18)	0.00	0.00	0.00	(554.18)	
Vendor: Franchise THome US					Totals:	(554.18)	0.00	0.00	0.00 (554.18)
Vendor: Freedom Tech Freedom Technology Media Group									
VCH044852	ECRM05224	VOUCHER	12/18/00	20,114.00	0.00	0.00	0.00	20,114.00	123
VCH044853	DCRM04582	VOUCHER	9/29/00	9,000.00	0.00	0.00	0.00	9,000.00	203
VCH045728	dcm05111	VOUCHER	11/30/00	9,500.00	0.00	0.00	0.00	9,500.00	141
Vendor: Freedom TcHome US					Totals:	38,614.00	0.00	0.00	0.00 38,614.00
Vendor: Front Line S Front Line S									
VCH046091	1190	VOUCHER	12/28/01	22,000.00	22,000.00	0.00	0.00	0.00	(252)
Vendor: Front Line THome US					Totals:	22,000.00	22,000.00	0.00	0.00 0.00
Vendor: Fulcrum Te Fulcrum Technologies Corp									
DISB015604	DB000388	DB.MEMO		(4,125.00)	0.00	0.00	0.00	(4,125.00)	
Vendor: Fulcrum Te Home US					Totals:	(4,125.00)	0.00	0.00	0.00 (4,125.00)
Vendor: g.neil g.neil Direct Mail Inc									
VCH046125	5509624	VOUCHER	12/14/00	42.99	0.00	0.00	0.00	42.99	127
Vendor: g.neil Home US					Totals:	42.99	0.00	0.00	0.00 42.99
Vendor: Gartner Gr Gartner Group Inc.									
VCH043749	379386	VOUCHER	12/18/00	10,237.50	0.00	0.00	0.00	10,237.50	122
Vendor: Gartner Gr Home US					Totals:	10,237.50	0.00	0.00	0.00 10,237.50
Vendor: GE Capit GE Capital Business Finance									
VCH045335	669993	VOUCHER	1/27/01	1,940.26	0.00	0.00	1,940.26	0.00	83
Vendor: GE Capit Home US					Totals:	1,940.26	0.00	0.00	1,940.26 0.00
Vendor: Golden State Golden State Communications									
VCH044619	23450	VOUCHER	1/10/01	1,197.29	0.00	0.00	0.00	1,197.29	100
VCH045937	00024395	VOUCHER	2/12/01	197.99	0.00	0.00	197.99	0.00	67
VCH045958	00022832	VOUCHER	12/12/01	86.48	86.48	0.00	0.00	0.00	(236)
Vendor: Golden StatHome US					Totals:	1,481.76	86.48	0.00	197.99 1,197.29
Vendor: Greenan, Pef Greenan, Pepper, Sallander & Lally LLP									
VCH045802	EEOC Complain	VOUCHER	2/9/01	0.26	0.00	0.00	0.26	0.00	70
Vendor: Greenan, PiHome US					Totals:	0.26	0.00	0.00	0.26 0.00
Vendor: Greenblatt Paul Greenblatt									
VCH047726	wie 4/14/01	VOUCHER	4/13/01	1,710.00	1,710.00	0.00	0.00	0.00	7
Vendor: Greenblatt Home US					Totals:	1,710.00	1,710.00	0.00	0.00 0.00

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Aged Payables By: Branch Code/Vendor Code

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Quintus Corporation
Summary Style, As of 04/20/2001
Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Group Bigate Group Bigates, Inc									
VCH046979	Q-0102	VOUCHER	2/15/01	76,747.48	0.00	0.00	76,747.48	0.00	64
VCH047200	Q-0103	VOUCHER	3/15/01	89,494.38	0.00	89,494.38	0.00	0.00	36
Vendor : Group Biga Home US				Totals:	166,241.86	0.00	89,494.38	76,747.48	0.00
Vendor : GTSI Corp GTSI Corp									
VCH045952	110000082	VOUCHER	11/30/00	22,000.00	0.00	0.00	0.00	22,000.00	141
VCH045954	110000083	VOUCHER	11/30/00	22,000.00	0.00	0.00	0.00	22,000.00	141
Vendor : GTSI Corp Home US				Totals:	44,000.00	0.00	0.00	0.00	44,000.00
Vendor : Hall Kinlon Hall Kinlon									
VCH042982	153544	VOUCHER	12/28/00	2,950.00	0.00	0.00	0.00	2,950.00	113
VCH043023	154229	VOUCHER	12/28/00	5,034.80	0.00	0.00	0.00	5,034.80	113
VCH043024	153793	VOUCHER	12/28/00	3,160.00	0.00	0.00	0.00	3,160.00	113
VCH043032	151704	VOUCHER	12/20/00	3,258.75	0.00	0.00	0.00	3,258.75	121
VCH043035	152427	VOUCHER	12/20/00	1,240.00	0.00	0.00	0.00	1,240.00	121
VCH043055	152160	VOUCHER	12/20/00	2,950.00	0.00	0.00	0.00	2,950.00	121
VCH043882	151735	VOUCHER	12/20/00	4,027.84	0.00	0.00	0.00	4,027.84	121
VCH043884	152214	VOUCHER	12/20/00	4,445.06	0.00	0.00	0.00	4,445.06	121
VCH044131	158488	VOUCHER	1/10/01	2,350.00	0.00	0.00	0.00	2,350.00	100
VCH044132	157582	VOUCHER	1/12/01	105.74	0.00	0.00	0.00	105.74	98
VCH044437	153806	VOUCHER	12/28/00	3,708.94	0.00	0.00	0.00	3,708.94	113
VCH045395	159564	VOUCHER	1/24/01	1,900.00	0.00	0.00	1,900.00	0.00	86
VCH045396	158029	VOUCHER	1/17/01	2,800.00	0.00	0.00	0.00	2,800.00	93
VCH045397	181086	VOUCHER	1/31/01	2,700.00	0.00	0.00	2,700.00	0.00	79
VCH045648	146821	VOUCHER	11/30/00	2,689.69	0.00	0.00	0.00	2,689.69	141
VCH045649	148110	VOUCHER	12/1/00	45.07	0.00	0.00	0.00	45.07	140
VCH045650	148112	VOUCHER	12/1/00	104.32	0.00	0.00	0.00	104.32	140
VCH045651	148115	VOUCHER	12/1/00	5,022.80	0.00	0.00	0.00	5,022.80	140
VCH045652	150005	VOUCHER	12/13/00	170.36	0.00	0.00	0.00	170.36	128
VCH045653	162851	VOUCHER	2/6/01	2,750.00	0.00	0.00	2,750.00	0.00	73
VCH045655	163937	VOUCHER	2/13/01	8,800.00	0.00	0.00	8,800.00	0.00	66
VCH045656	20010213	VOUCHER	2/13/01	2,700.00	0.00	0.00	2,700.00	0.00	66
VCH045947	184547	VOUCHER	2/14/01	2,700.00	0.00	0.00	2,700.00	0.00	65
VCH047505	174971	VOUCHER	4/4/01	3,280.00	3,280.00	0.00	0.00	0.00	18
VCH047600	176066	VOUCHER	4/11/01	3,280.00	3,280.00	0.00	0.00	0.00	9
Vendor : Hall Kinlon Home US				Totals:	72,173.37	6,560.06	0.00	21,550.00	44,063.37
Vendor : Hanson Pub Hanson Publications Inc.									
VCH046544	193268	VOUCHER	1/12/01	263.65	0.00	0.00	0.00	263.65	98
Vendor : Hanson Pub Home US				Totals:	263.65	0.00	0.00	0.00	263.65
Vendor : Hartford Off Hartford Office Supply									
DISB021222	DB000598	DB.MEMO		(30.00)	0.00	0.00	0.00	(30.00)	
DISB021335	DB000602	DB.MEMO		(8.49)	0.00	0.00	0.00	(8.49)	
VCH045377	965167	VOUCHER	1/23/01	473.10	0.00	0.00	473.10	0.00	87
VCH045378	969438	VOUCHER	1/23/01	491.77	0.00	0.00	491.77	0.00	87
VCH045379	981492	VOUCHER	1/30/01	183.23	0.00	0.00	183.23	0.00	80
VCH045729	989338	VOUCHER	2/7/01	52.00	0.00	0.00	52.00	0.00	72
VCH045736	985896.1	VOUCHER	2/5/01	23.09	0.00	0.00	23.09	0.00	74
VCH045745	986574	VOUCHER	2/5/01	0.66	0.00	0.00	0.66	0.00	74
VCH045747	981853	VOUCHER	2/8/01	23.09	0.00	0.00	23.09	0.00	71
VCH045748	985895	VOUCHER	2/2/01	70.09	0.00	0.00	70.09	0.00	77
VCH045750	U985898	VOUCHER	2/2/01	48.81	0.00	0.00	48.81	0.00	77
VCH045752	U985895	VOUCHER	2/2/01	2.18	0.00	0.00	2.18	0.00	77
VCH046855	110890	VOUCHER	2/22/01	510.88	0.00	510.88	0.00	0.00	57
VCH046856	U110890	VOUCHER	2/22/01	6.59	0.00	6.59	0.00	0.00	57

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Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Hartford OffHome US				Totals: 1,847.00	0.00	517.47	1,368.02	(38.49)	
Vendor: Hartzog Chri Christine Hertzog									
DISB009468	DB000252	DB.MEMO		(540.00)	0.00	0.00	0.00	(540.00)	
Vendor: Hertzog ChriHome US				Totals: (540.00)	0.00	0.00	0.00	(540.00)	
Vendor: Hilton/IL Hilton									
VCH041594	DB/MB52040004	VOUCHER	11/13/00	4,493.77	0.00	0.00	0.00	4,493.77	158
Vendor: Hilton/IL Home US				Totals: 4,493.77	0.00	0.00	0.00	4,493.77	
Vendor: Hinckley Spr Hinckley Springs									
VCH045133	970493	VOUCHER	1/14/00	57.40	0.00	0.00	0.00	57.40	462
VCH046697	174139	VOUCHER	2/8/01	45.22	0.00	0.00	45.22	0.00	73
Vendor: Hinckley SpHome US				Totals: 102.62	0.00	0.00	45.22	57.40	
Vendor: HIQ Computer HIQ Computers									
VCH044797	31772	VOUCHER	1/12/01	192.15	0.00	0.00	0.00	192.15	98
VCH044890	31893	VOUCHER	1/23/01	193.50	0.00	0.00	193.50	0.00	87
VCH045380	31844	VOUCHER	1/18/01	364.88	0.00	0.00	0.00	364.88	84
VCH045754	32212	VOUCHER	2/7/01	84.00	0.00	0.00	84.00	0.00	72
VCH045755	32217	VOUCHER	2/8/01	487.25	0.00	0.00	487.25	0.00	71
VCH046552	32435	VOUCHER	2/23/01	296.10	0.00	296.10	0.00	0.00	56
VCH047240	32327	VOUCHER	2/8/01	581.00	0.00	0.00	581.00	0.00	71
Vendor: HIQ CompuHome US				Totals: 2,158.88	0.00	296.10	1,305.75	557.03	
Vendor: Hopkins & Ca Hopkins & Carley									
VCH047286	60833	VOUCHER	2/23/01	268.00	0.00	268.00	0.00	0.00	56
Vendor: Hopkins & Home US				Totals: 268.00	0.00	268.00	0.00	0.00	
Vendor: Hosman Kelly Kelly Hosman									
DISB009215	DB000247	DB.MEMO		(5,000.00)	0.00	0.00	0.00	(5,000.00)	
Vendor: Hosman KeHome US				Totals: (5,000.00)	0.00	0.00	0.00	(5,000.00)	
Vendor: Hotjobs.com Hotjobs.com									
VCH047501	421212	VOUCHER	3/28/01	400.00	400.00	0.00	0.00	0.00	23
Vendor: Hotjobs.corHome US				Totals: 400.00	400.00	0.00	0.00	0.00	
Vendor: Howard J Jeff Howard									
DISB009211	DB000243	DB.MEMO		(3,065.83)	0.00	0.00	0.00	(3,065.83)	
DISB009212	DB000244	DB.MEMO		(315.36)	0.00	0.00	0.00	(315.36)	
DISB009213	DB000245	DB.MEMO		(315.36)	0.00	0.00	0.00	(315.36)	
Vendor: Howard J Home US				Totals: (3,696.55)	0.00	0.00	0.00	(3,696.55)	
Vendor: HQ Dominion HQ Dominion Plaza									
VCH046348	274	VOUCHER	2/27/01	320.43	0.00	320.43	0.00	0.00	52
VCH047261	309	VOUCHER	3/1/01	93.92	0.00	93.92	0.00	0.00	50

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Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : HQ DominicHome US Totals:					414.35	0.00	414.35	0.00	0.00
Vendor : HQ Global/MD HQ Global Workplaces									
VCH046713	Feb 2001 Svcs.	VOUCHER	2/27/01	390.00	0.00	390.00	0.00	0.00	52
Vendor : HQ Global/MD Home US Totals:					390.00	0.00	390.00	0.00	0.00
Vendor : HQ Global-NY HQ Global Workplaces, Inc.									
VCH046750	pre-pet svcs.	VOUCHER	2/28/01	8,757.94	0.00	8,757.94	0.00	0.00	51
VCH047692	May 01 Rent	VOUCHER	4/19/01	19,220.17	19,220.17	0.00	0.00	0.00	1
Vendor : HQ Global/MD Home US Totals:					27,978.11	19,220.17	8,757.94	0.00	0.00
Vendor : HQ Global/CA HQ Global Workplaces									
VCH046751	pre-pet svcs.	VOUCHER	2/28/01	80.26	0.00	80.26	0.00	0.00	51
Vendor : HQ Global/CA Home US Totals:					80.26	0.00	80.26	0.00	0.00
Vendor : HQ Global/WA HQ Global Workplaces									
VCH046749	pre-pet svcs.	VOUCHER	2/28/01	286.98	0.00	286.98	0.00	0.00	51
VCH047721	Svcs.-3/11-4/10	VOUCHER	4/19/01	162.55	162.55	0.00	0.00	0.00	1
Vendor : HQ Global/WA Home US Totals:					449.53	162.55	286.98	0.00	0.00
Vendor : Huggins Bruc Bruce Huggins									
DISB020460	DB000507	DB.MEMO		(240.00)	0.00	0.00	0.00	(240.00)	
Vendor : Huggins BrHome US Totals:					(240.00)	0.00	0.00	0.00	(240.00)
Vendor : Huntington G Huntington Group									
VCH044390	8270003	VOUCHER	8/27/00	11,000.00	0.00	0.00	0.00	11,000.00	236
VCH044392	8270004	VOUCHER	8/27/00	13,750.00	0.00	0.00	0.00	13,750.00	236
Vendor : Huntington Home US Totals:					24,750.00	0.00	0.00	0.00	24,750.00
Vendor : IBM Corp05 IBM Corporation - S.F.									
VCH046288	QE66187	VOUCHER	1/1/01	1,146.44	0.00	0.00	0.00	1,146.44	109
Vendor : IBM Corp05Home US Totals:					1,146.44	0.00	0.00	0.00	1,146.44
Vendor : IKON 02 IKON Office Solutions									
VCH045408	46468	VOUCHER	1/26/01	304.59	0.00	0.00	304.59	0.00	84
VCH046646	47466	VOUCHER	2/23/01	2,950.00	0.00	2,950.00	0.00	0.00	56
VCH046647	47465	VOUCHER	2/23/01	327.38	0.00	327.38	0.00	0.00	56
Vendor : IKON 02 Home US Totals:					3,581.97	0.00	3,277.38	304.59	0.00
Vendor : IKON Office IKON Office Solutions									
VCH045996	OAK027612	VOUCHER	2/6/01	1,869.48	0.00	0.00	1,869.48	0.00	73
VCH046261	OAK027283	VOUCHER	1/29/01	1,783.96	0.00	0.00	1,783.96	0.00	81
VCH046324	47182	VOUCHER	2/15/01	249.95	0.00	0.00	249.95	0.00	64
VCH046326	47322	VOUCHER	2/20/00	359.40	0.00	0.00	0.00	359.40	425
VCH047553	49083	VOUCHER	3/28/01	846.60	846.60	0.00	0.00	0.00	23
Vendor : IKON OfficeHome US Totals:					5,109.39	846.60	0.00	3,903.39	359.40

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Quintus Corporation

Summary Style, As of 04/20/2001

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default		Default Branch Code		- Continued...					
Vendor : Imagination Imagination@Work									
VCH045110	1429	VOUCHER	1/23/01	4,400.00	0.00	0.00	4,400.00	0.00	87
VCH045112	1427	VOUCHER	1/23/01	2,591.00	0.00	0.00	2,591.00	0.00	87
VCH045113	1428	VOUCHER	1/23/01	1,018.00	0.00	0.00	1,018.00	0.00	87
VCH045613	1433	VOUCHER	2/12/01	2,942.00	0.00	0.00	2,942.00	0.00	67
Vendor : ImaginationHome US		Totals:		10,951.00	0.00	0.00	10,951.00	0.00	
Vendor : Independ/Tel Independent Telecom									
VCH046126	1682	VOUCHER	12/31/00	630.00	0.00	0.00	0.00	630.00	110
VCH046651	1559	VOUCHER	9/15/00	843.80	0.00	0.00	0.00	843.80	217
Vendor : Independ/TiHome US		Totals:		1,473.80	0.00	0.00	0.00	1,473.80	
Vendor : InfoNet Solu InfoNet Solutions									
VCH043823	16772	VOUCHER	12/8/00	18,471.24	0.00	0.00	0.00	18,471.24	133
Vendor : InfoNet SoliHome US		Totals:		18,471.24	0.00	0.00	0.00	18,471.24	
Vendor : InnerGreen InnerGreen									
VCH044172	42002	VOUCHER	1/9/01	527.65	0.00	0.00	0.00	527.65	101
VCH045134	42003	VOUCHER	2/6/01	105.00	0.00	0.00	105.00	0.00	73
VCH045711	42004	VOUCHER	3/30/01	105.00	105.00	0.00	0.00	0.00	21
VCH047504	42005	VOUCHER	4/30/01	105.00	105.00	0.00	0.00	0.00	(10)
Vendor : InnerGreen Home US		Totals:		842.65	210.00	0.00	105.00	527.65	
Vendor : InnovativeCA Innovative Performance Improvement									
VCH046287	300	VOUCHER	2/13/01	3,395.60	0.00	0.00	3,395.60	0.00	66
Vendor : InnovativeCA Home US		Totals:		3,395.60	0.00	0.00	3,395.60	0.00	
Vendor : Innovative P Innovative Performance Improvement, Inc.									
VCH045136	Agmnt of Work	VOUCHER	2/6/01	3,290.00	0.00	0.00	3,290.00	0.00	71
Vendor : Innovative IHome US		Totals:		3,290.00	0.00	0.00	3,290.00	0.00	
Vendor : Installshield Installshield Software Corp.									
VCH047652	S-502	VOUCHER	2/2/01	799.20	0.00	0.00	799.20	0.00	77
Vendor : Installshield Home US		Totals:		799.20	0.00	0.00	799.20	0.00	
Vendor : Internat/Pap International Paper									
VCH045875	Overpymt	VOUCHER	2/21/01	10,003.28	0.00	10,003.28	0.00	0.00	58
Vendor : Internat/Pap Home US		Totals:		10,003.28	0.00	10,003.28	0.00	0.00	
Vendor : Invesmart Invesmart									
VCH046243	23187	VOUCHER	11/30/00	100.00	0.00	0.00	0.00	100.00	141
VCH046244	26663	VOUCHER	1/23/01	4,156.00	0.00	0.00	4,156.00	0.00	87
VCH046245	28817	VOUCHER	2/8/01	500.00	0.00	0.00	500.00	0.00	71
VCH047306	30752	VOUCHER	2/28/01	50.00	0.00	50.00	0.00	0.00	51
VCH047307	30203	VOUCHER	2/27/01	385.00	0.00	385.00	0.00	0.00	52
Vendor : Invesmart Home US		Totals:		5,191.00	0.00	435.00	4,656.00	100.00	

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Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code				- Continued...					
Vendor : Iron Mountai Iron Mountain									
VCH045931	7250147725014	VOUCHER	1/31/01	25.31	0.00	0.00	25.31	0.00	79
VCH047598	76020351-76203	VOUCHER	3/31/01	32.91	32.91	0.00	0.00	0.00	20
Vendor : Iron MountiHome US				Totals:	58.22	32.91	0.00	25.31	0.00
Vendor : IVC, Inc IVC, Inc									
VCH044428	01100103	VOUCHER	1/10/01	X22,102.50	0.00	0.00	0.00	22,102.50	100
VCH044428	01100104	VOUCHER	1/10/01	5,800.00	0.00	0.00	0.00	5,800.00	100
VCH044429	01100101	VOUCHER	1/10/01	1,880.00	0.00	0.00	0.00	1,880.00	100
VCH044434	12070003	VOUCHER	12/7/00	1,000.00	0.00	0.00	0.00	1,000.00	134
VCH044884	1310101	VOUCHER	1/31/01	15,900.00	0.00	0.00	15,900.00	0.00	79
VCH045398	01100102	VOUCHER	1/10/01	X17,820.00	0.00	0.00	0.00	17,820.00	100
VCH046006	2130101	VOUCHER	2/13/01	900.00	0.00	0.00	900.00	0.00	66
VCH046298	2120101	VOUCHER	2/12/01	8,760.00	0.00	0.00	8,760.00	0.00	67
VCH046553	2230101A	VOUCHER	2/23/01	2,160.00	0.00	2,160.00	0.00	0.00	56
VCH046554	2230101B	VOUCHER	2/23/01	360.00	0.00	360.00	0.00	0.00	56
VCH047085	3260101	VOUCHER	3/26/01	8,062.97	8,062.97	0.00	0.00	0.00	25
Vendor : IVC, Inc Home US				Totals:	84,745.47	8,062.97	2,520.00	25,560.00	48,602.50
Vendor : Jack Jesse Jesse Jack									
VCH047548	JJ41301	VOUCHER	4/13/01	1,158.00	1,158.00	0.00	0.00	0.00	7
VCH047549	JJ40501	VOUCHER	4/5/01	1,088.00	1,088.00	0.00	0.00	0.00	15
VCH047550	JJ33001	VOUCHER	3/30/01	1,190.00	1,190.00	0.00	0.00	0.00	21
Vendor : Jack Jesse Home US				Totals:	3,436.00	3,436.00	0.00	0.00	0.00
Vendor : Just Ergonom Just Ergonomics									
VCH044417	2515	VOUCHER	1/9/01	3,709.33	0.00	0.00	0.00	3,709.33	101
Vendor : Just ErgomHome US				Totals:	3,709.33	0.00	0.00	0.00	3,709.33
Vendor : Karr & Assoc Karr & Associates, Inc									
VCH045434	J.Coriston/Dec01	VOUCHER	12/1/00	3,333.34	0.00	0.00	0.00	3,333.34	140
VCH045435	J.Coristo/Dec21	VOUCHER	12/20/00	4,050.00	0.00	0.00	0.00	4,050.00	121
VCH045436	J.Coriston/Jan06	VOUCHER	1/12/01	4,100.00	0.00	0.00	0.00	4,100.00	98
VCH045437	J.Coriston/Jan15	VOUCHER	1/19/01	3,200.00	0.00	0.00	0.00	3,200.00	91
VCH045438	J.Coriston/Jan21	VOUCHER	1/26/01	3,050.00	0.00	0.00	3,050.00	0.00	84
VCH045439	JCoriston/Jan27	VOUCHER	2/2/01	4,000.00	0.00	0.00	4,000.00	0.00	77
VCH047367	5001	VOUCHER	3/12/01	28,800.00	0.00	28,800.00	0.00	0.00	39
Vendor : Karr & AssiHome US				Totals:	50,533.34	0.00	28,800.00	7,050.00	14,883.34
Vendor : Keyspan Keyspan									
VCH045391	4221159769010	VOUCHER	1/31/01	507.79	0.00	0.00	507.79	0.00	79
VCH047552	4221159769010	VOUCHER	3/30/01	452.22	452.22	0.00	0.00	0.00	21
Vendor : Keyspan Home US				Totals:	960.01	452.22	0.00	507.79	0.00
Vendor : Kinkos Kinko's									
VCH044370	515500128480	VOUCHER	1/11/01	551.81	0.00	0.00	0.00	551.81	99
VCH044389	515500128440	VOUCHER	1/9/01	326.74	0.00	0.00	0.00	326.74	101
VCH044819	515500128885	VOUCHER	1/30/01	418.54	0.00	0.00	418.54	0.00	80
VCH044820	515500128883	VOUCHER	1/30/01	1,569.20	0.00	0.00	1,569.20	0.00	80
VCH044821	515500128797	VOUCHER	1/30/01	1,097.75	0.00	0.00	1,097.75	0.00	80
Vendor : Kinkos Home US				Totals:	3,984.04	0.00	0.00	3,065.49	878.55

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Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code				- Continued...					
Vendor : Koll Dublin Koll Dublin Corporate Center, L.P.									
VCH047671	May rent	VOUCHER	4/19/01	241,373.32	241,373.32	0.00	0.00	0.00	1
Vendor : Koll Dublin Home US				Totals:	241,373.32	241,373.32	0.00	0.00	0.00
Vendor : Kozyak Tropi Kozyak Topin & Throckmorton, PA									
VCH045466	Jan-31	VOUCHER	1/3/01	164.84	0.00	0.00	0.00	164.84	107
Vendor : Kozyak TroiHome US				Totals:	164.84	0.00	0.00	0.00	164.84
Vendor : Kreative Imp Kreative Impressions									
VCH044438	2256	VOUCHER	1/10/01	887.65	0.00	0.00	0.00	887.65	100
Vendor : Kreative ImpHome US				Totals:	887.65	0.00	0.00	0.00	887.65
Vendor : LearningTree Learning Tree International									
VCH044438	IN452160	VOUCHER	1/10/01	2,110.00	0.00	0.00	0.00	2,110.00	100
VCH046564	IN458388	VOUCHER	2/21/01	2,345.00	0.00	2,345.00	0.00	0.00	58
Vendor : LearningTriHome US				Totals:	4,455.00	0.00	2,345.00	0.00	2,110.00
Vendor : Lechter Joel Joel Lechter									
DISB035049	Joel I	CASHDISB		(0.01)	0.00	0.00	0.00	(0.01)	
VCH045669	w/e 1/20/01*	VOUCHER	1/20/01	0.01	0.00	0.00	0.01	0.00	
VCH047673	w/e 4/7/01	VOUCHER	4/7/01	51.34	51.34	0.00	0.00	0.00	90
Vendor : Lechter JoeHome US				Totals:	51.34	51.34	0.00	0.01	13
Vendor : Level III Level III Services, Inc.									
VCH044494	101004	VOUCHER	1/9/01	615.91	0.00	0.00	0.00	615.91	101
VCH045111	101040	VOUCHER	1/24/01	284.33	0.00	0.00	284.33	0.00	86
VCH045115	12000155	VOUCHER	12/31/00	937.69	0.00	0.00	0.00	937.69	110
VCH045116	12000109	VOUCHER	12/31/00	3,608.82	0.00	0.00	0.00	3,608.82	110
VCH045882	101127	VOUCHER	1/31/01	3,565.45	0.00	0.00	3,565.45	0.00	79
VCH045884	101162	VOUCHER	1/31/01	443.04	0.00	0.00	443.04	0.00	79
VCH045886	101166	VOUCHER	1/31/01	1,419.89	0.00	0.00	1,419.89	0.00	79
VCH046313	201022	VOUCHER	2/19/01	1,268.00	0.00	1,268.00	0.00	0.00	60
Vendor : Level III Home US				Totals:	12,142.93	0.00	1,268.00	5,712.71	5,162.22
Vendor : LexiQuest, I LexiQuest, Inc									
VCH047204	2000-23	VOUCHER	12/29/00	100,000.00	0.00	0.00	0.00	100,000.00	112
Vendor : LexiQuest, iHome US				Totals:	100,000.00	0.00	0.00	0.00	100,000.00
Vendor : Lexis-Nexis Lexis-Nexis Group									
VCH045873	Overpymt	VOUCHER	2/21/01	2,000.00	0.00	2,000.00	0.00	0.00	58
Vendor : Lexis-NexisHome US				Totals:	2,000.00	0.00	2,000.00	0.00	0.00
Vendor : Lighthouse C Lighthouse Consulting, LLC									
VCH045411	47	VOUCHER	1/1/01	5,980.00	0.00	0.00	0.00	5,980.00	109
Vendor : Lighthouse Home US				Totals:	5,980.00	0.00	0.00	0.00	5,980.00

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Luce Press C Luce Press Clippings, Inc									
VCH047225	1049056	VOUCHER	2/1/01	385.18	0.00	0.00	385.18	0.00	78
Vendor : Luce Press Home US				Totals:	385.18	0.00	0.00	385.18	0.00
Vendor : Lutton Lawre Lawrence M. Lutton									
VCH046129	w/e 2/10/01	VOUCHER	2/10/01	1,819.92	0.00	0.00	1,819.92	0.00	69
Vendor : Lutton LawHome US				Totals:	1,819.92	0.00	0.00	1,819.92	0.00
Vendor : Malkranz & A Malkranz & Associates									
DISB009214	D8000246	DB.MEMO		(0.60)	0.00	0.00	0.00	(0.60)	
Vendor : Malkranz & Home US				Totals:	(0.60)	0.00	0.00	(0.60)	
Vendor : Mallory Head Mallory Headsets, Inc.									
VCH044803	30384	VOUCHER	1/9/01	350.76	0.00	0.00	0.00	350.76	101
VCH046300	30733	VOUCHER	2/8/01	179.76	0.00	0.00	179.76	0.00	71
Vendor : Mallory HesHome US				Totals:	530.52	0.00	0.00	179.76	350.76
Vendor : Marlowes Marlowes: Flowers & Gifts									
VCH046130	516697	VOUCHER	1/31/01	84.98	0.00	0.00	84.98	0.00	79
VCH046703	00532109	VOUCHER	2/12/01	57.78	0.00	0.00	57.78	0.00	67
Vendor : Marlowes Home US				Totals:	142.76	0.00	0.00	142.76	0.00
Vendor : Massachuse Massachusetts Department of Revenue									
VCH047658	Mar01 Sales Tax	VOUCHER	4/19/01	297.00	297.00	0.00	0.00	0.00	1
Vendor : MassachusHome US				Totals:	297.00	297.00	0.00	0.00	0.00
Vendor : Matt Mason Matt Mason									
VCH046733	1005-12/26/00	VOUCHER	12/26/00	240.00	0.00	0.00	0.00	240.00	115
Vendor : Matt MasonHome US				Totals:	240.00	0.00	0.00	0.00	240.00
Vendor : MC2 MC2									
VCH047457	5967	VOUCHER	6/22/00	1,972.24	0.00	0.00	0.00	1,972.24	302
VCH047458	5965	VOUCHER	6/20/00	5,175.91	0.00	0.00	0.00	5,175.91	304
Vendor : MC2 Home US				Totals:	7,148.15	0.00	0.00	0.00	7,148.15
Vendor : McFarlane Do McFarlane Douglass & Companies									
VCH045385	36825	VOUCHER	2/1/01	124.16	0.00	0.00	124.16	0.00	78
VCH047664	37767	VOUCHER	3/1/01	130.36	0.00	130.36	0.00	0.00	50
Vendor : McFarlane Home US				Totals:	254.52	0.00	130.36	124.16	0.00
Vendor : MCI Worldcom MCI Worldcom									
VCH046728	8668027799-2/2	VOUCHER	2/28/01	261.37	0.00	261.37	0.00	0.00	51
Vendor : MCI WorldcHome US				Totals:	261.37	0.00	261.37	0.00	0.00

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: MCSi MCSi									
VCH044369	1302164SX	VOUCHER	12/27/00	101,122.22	0.00	0.00	0.00	101,122.22	114
VCH045734	1302164SX-02	VOUCHER	2/6/01	20,224.44	0.00	0.00	20,224.44	0.00	73
Vendor: MCSi Home US					Totals:	0.00	0.00	20,224.44	101,122.22
Vendor: MCSi technic MCSi									
VCH045959	92388	VOUCHER	1/4/01	15,174.75	0.00	0.00	0.00	15,174.75	106
VCH045960	92286	VOUCHER	1/4/01	15,174.75	0.00	0.00	0.00	15,174.75	106
VCH045961	92390	VOUCHER	1/4/01	10,119.00	0.00	0.00	0.00	10,119.00	106
VCH045962	92656	VOUCHER	1/18/01	35,397.75	0.00	0.00	0.00	35,397.75	92
VCH045963	92136	VOUCHER	12/27/00	8,233.95	0.00	0.00	0.00	8,233.95	114
Vendor: MCSi techn Home US					Totals:	0.00	0.00	0.00	84,100.20
Vendor: Meena Meena									
VCH044816	1012388	VOUCHER	1/23/01	250.00	0.00	0.00	250.00	0.00	87
Vendor: Meena Home US					Totals:	0.00	0.00	250.00	0.00
Vendor: Mellon Inves Mellon Investor Services, LLC									
VCH047301	145968	VOUCHER	3/23/01	1,126.21	1,126.21	0.00	0.00	0.00	28
VCH047302	145982	VOUCHER	3/23/01	335.97	335.97	0.00	0.00	0.00	28
VCH047308	145973	VOUCHER	3/23/01	465.39	465.39	0.00	0.00	0.00	28
Vendor: Mellon Inves Home US					Totals:	1,928.57	0.00	0.00	0.00
Vendor: Meridos Con Meridos Consulting GmbH									
VCH046354	2001-Signis/05	VOUCHER	12/14/00	54,520.00	0.00	0.00	0.00	54,520.00	127
Vendor: Meridos Co Home US					Totals:	0.00	0.00	0.00	54,520.00
Vendor: MGE UPS SYST MGE UPS Systems									
VCH045149	178474	VOUCHER	1/27/01	5,233.42	0.00	0.00	5,233.42	0.00	83
Vendor: MGE UPS SHome US					Totals:	0.00	0.00	5,233.42	0.00
Vendor: Mikrut Kim Kim Mikrut									
VCH047693	w/e 3/23/01	VOUCHER	4/17/01	605.72	605.72	0.00	0.00	0.00	3
Vendor: Mikrut Kim Home US					Totals:	605.72	0.00	0.00	0.00
Vendor: Miller Lau Laurie A. Miller									
VCH046550	144.01/Dec00	VOUCHER	1/31/01	5,006.63	0.00	0.00	5,006.63	0.00	79
Vendor: Miller Lau Home US					Totals:	0.00	0.00	5,006.63	0.00
Vendor: Minuteman Pr Minuteman Press of Pleasanton									
VCH047322	7254	VOUCHER	3/23/01	410.25	410.25	0.00	0.00	0.00	28
Vendor: Minuteman Home US					Totals:	410.25	0.00	0.00	0.00
Vendor: Moonlight In Moonlight Interactive									
VCH008299	QUI0002	VOUCHER	11/1/96	(400.00)	0.00	0.00	0.00	(400.00)	1,631

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Quintus Corporation
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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Moonlight Home US				Totals:	(400.00)	0.00	0.00	0.00	(400.00)
Vendor : N.C. Dept of N.C. Dept. of Revenue									
DISB021223	DB000599	DB.MEMO		(16,697.90)	0.00	0.00	0.00	(16,697.90)	
Vendor : N.C. Dept of Home US				Totals:	(16,697.90)	0.00	0.00	0.00	(16,697.90)
Vendor : Narragansett Narragansett Electric									
VCH046131	627031021025F	VOUCHER	2/1/01	392.45	0.00	0.00	392.45	0.00	78
VCH047714	627031021026-	VOUCHER	4/13/01	134.60	134.60	0.00	0.00	0.00	7
Vendor : Narragansett Home US				Totals:	527.05	134.60	0.00	392.45	0.00
Vendor : Netmarket Gr Netmarket Group Inc									
VCH045872	OVERPYMT	VOUCHER	2/21/01	1,500.00	0.00	1,500.00	0.00	0.00	56
Vendor : Netmarket Home US				Totals:	1,500.00	0.00	1,500.00	0.00	0.00
Vendor : Network De Network Design & Integration Services									
VCH045756	9047	VOUCHER	2/7/01	301.32	0.00	0.00	301.32	0.00	72
VCH045757	9048	VOUCHER	2/7/01	63.72	0.00	0.00	63.72	0.00	72
VCH045758	9049	VOUCHER	2/7/01	1,047.60	0.00	0.00	1,047.60	0.00	72
VCH045759	9055	VOUCHER	2/9/01	4,676.40	0.00	0.00	4,676.40	0.00	73
VCH045923	9083	VOUCHER	2/9/01	5,670.00	0.00	0.00	5,670.00	0.00	70
VCH046255	9066	VOUCHER	2/14/01	614.52	0.00	0.00	614.52	0.00	65
VCH046256	8533	VOUCHER	10/13/00	1,528.80	0.00	0.00	0.00	1,528.80	189
VCH046665	9116	VOUCHER	2/15/01	182.52	0.00	0.00	182.52	0.00	64
Vendor : Network De Home US				Totals:	14,084.88	0.00	0.00	12,556.08	1,528.80
Vendor : Network Solu Network Solutions, Inc.									
VCH046301	28626157	VOUCHER	12/4/00	70.00	0.00	0.00	0.00	70.00	137
Vendor : Network So Home US				Totals:	70.00	0.00	0.00	70.00	0.00
Vendor : Newsedge Newsedge									
VCH020199	B000203931-40	VOUCHER	2/28/99	29.95	0.00	0.00	0.00	29.95	782
Vendor : Newsedge Home US				Totals:	29.95	0.00	0.00	0.00	29.95
Vendor : Nextel Commu Nextel Communications									
VCH045162	258447-2-1/30/0	VOUCHER	1/30/01	306.43	0.00	0.00	306.43	0.00	80
VCH045294	52708-5-01/18/0	VOUCHER	1/18/01	2,807.27	0.00	0.00	0.00	2,807.27	92
VCH046312	52708-5-2/17/01	VOUCHER	2/17/01	2,616.97	0.00	0.00	2,616.97	0.00	82
VCH047304	52708-5-pre	VOUCHER	3/17/01	94.48	0.00	94.48	0.00	0.00	34
Vendor : Nextel Com Home US				Totals:	5,827.15	0.00	94.48	2,925.40	2,807.27
Vendor : Nextel/PA Nextel Communications									
VCH046133	0012142590-1/1	VOUCHER	1/11/01	519.21	0.00	0.00	0.00	519.21	99
VCH046509	00121425904Fe	VOUCHER	2/12/01	492.28	0.00	0.00	492.28	0.00	67
VCH047372	121425904-pre	VOUCHER	3/12/01	227.64	0.00	227.64	0.00	0.00	39
Vendor : Nextel/PA Home US				Totals:	1,239.13	0.00	227.64	492.28	519.21
Vendor : Nicor Gas Nicor Gas									

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Nicor Gas Nicor Gas					- Continued...				
VCH045388	1095616850	VOUCHER	1/1/01	77.40	0.00	0.00	0.00	77.40	109
VCH046132	109561685*	VOUCHER	2/13/01	212.54	0.00	0.00	212.54	0.00	66
VCH046896	1095616850-3/1	VOUCHER	3/13/01	37.46	0.00	37.46	0.00	0.00	38
VCH047690	1095616850-4/1	VOUCHER	4/12/01	66.93	66.93	0.00	0.00	0.00	8
Vendor: Nicor Gas Home US				Totals:	394.33	66.93	37.46	212.54	77.40
Vendor: Noahs Bagels Noahs Bagels									
VCH046284	564612	VOUCHER	2/5/01	319.40	0.00	0.00	319.40	0.00	74
VCH047634	4/23 delivery	VOUCHER	4/18/01	79.85	79.85	0.00	0.00	0.00	2
Vendor: Noahs BagHome US				Totals:	399.25	79.85	0.00	319.40	0.00
Vendor: NortelNY Nortel Networks									
VCH044980	95719	VOUCHER	1/16/01	2,316.00	0.00	0.00	0.00	2,316.00	94
Vendor: NortelNY Home US				Totals:	2,316.00	0.00	0.00	0.00	2,316.00
Vendor: North Amer North American Van Lines									
VCH044618	10706800	VOUCHER	1/22/01	3,449.02	0.00	0.00	3,449.02	0.00	88
Vendor: North AmerHome US				Totals:	3,449.02	0.00	0.00	3,449.02	0.00
Vendor: Notions Notions Systems, Inc.									
VCH043973	1229-2	VOUCHER	12/27/00	12,480.00	0.00	0.00	0.00	12,480.00	114
VCH043974	1204-1	VOUCHER	11/30/00	2,340.00	0.00	0.00	0.00	2,340.00	141
Vendor: Notions Home US				Totals:	14,820.00	0.00	0.00	0.00	14,820.00
Vendor: Notions Syst Notions System, Inc									
VCH046247	01-0131-2	VOUCHER	1/31/01	1,560.00	0.00	0.00	1,560.00	0.00	79
VCH046718	01-0228-7	VOUCHER	2/28/01	3,900.00	0.00	3,900.00	0.00	0.00	51
VCH047287	00-1204-2	VOUCHER	11/30/00	9,469.96	0.00	0.00	0.00	9,469.96	141
VCH047724	01-0403-4	VOUCHER	3/31/01	780.00	780.00	0.00	0.00	0.00	20
Vendor: Notions SysHome US				Totals:	15,709.96	780.00	3,900.00	1,560.00	9,469.96
Vendor: NSTAR Electr NSTAR Electric									
VCH045154	526582049107*	VOUCHER	1/8/01	3,401.69	0.00	0.00	0.00	3,401.69	102
VCH045808	Jan01	VOUCHER	2/8/01	93.35	0.00	0.00	93.35	0.00	71
VCH045807	Jan01/Maynar	VOUCHER	2/8/01	91.52	0.00	0.00	91.52	0.00	71
VCH045730	526582049107-1	VOUCHER	2/8/01	1,659.62	0.00	0.00	1,659.62	0.00	73
VCH046702	5265820491072	VOUCHER	3/7/01	2,757.40	0.00	2,757.40	0.00	0.00	44
VCH047262	548390022178-	VOUCHER	3/9/01	115.02	0.00	115.02	0.00	0.00	42
VCH047263	5483900221882	VOUCHER	3/9/01	70.63	0.00	70.63	0.00	0.00	42
VCH047264	5483900224602	VOUCHER	3/9/01	31.21	0.00	31.21	0.00	0.00	42
VCH047626	548390022188-1	VOUCHER	4/10/01	125.15	125.15	0.00	0.00	0.00	10
VCH047628	548390022178-1	VOUCHER	4/10/01	218.49	218.49	0.00	0.00	0.00	10
VCH047629	548390022460-1	VOUCHER	4/10/01	25.15	25.15	0.00	0.00	0.00	10
VCH047675	526582049107-4	VOUCHER	4/6/01	4,174.32	4,174.32	0.00	0.00	0.00	14
Vendor: NSTAR EleHome US				Totals:	12,763.55	4,543.11	2,974.26	1,844.49	3,401.69
Vendor: NSTAR Gas NSTAR Gas									
VCH045387	11471430139*	VOUCHER	1/18/01	67.20	0.00	0.00	0.00	67.20	92
VCH046513	11471430139/Fc	VOUCHER	2/20/01	141.97	0.00	141.97	0.00	0.00	59

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Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: NSTAR Gas NSTAR Gas					- Continued...				
VCH046725	11471410081-2/	VOUCHER	2/26/01	50.01	0.00	50.01	0.00	0.00	53
VCH046732	11471420080-2/	VOUCHER	2/20/01	108.69	0.00	108.69	0.00	0.00	58
Vendor: NSTAR Gas Home US				Totals:	367.87	0.00	300.67	0.00	67.20
Vendor: nth Degress nth Degree									
VCH045288	215178	VOUCHER	1/31/01	5,631.00	0.00	0.00	5,631.00	0.00	79
Vendor: nth Degress Home US				Totals:	5,631.00	0.00	0.00	5,631.00	0.00
Vendor: NY LIC NY LIC									
VCH047547	ACCT#N48851	VOUCHER	4/16/01	906.00	906.00	0.00	0.00	0.00	4
Vendor: NY LIC Home US				Totals:	906.00	906.00	0.00	0.00	0.00
Vendor: Oca - Usa Oca Credit Corporation									
VCH045184	1048492	VOUCHER	1/23/01	336.59	0.00	0.00	336.59	0.00	87
Vendor: Oca - Usa Home US				Totals:	336.59	0.00	0.00	336.59	0.00
Vendor: Oca-Use 02 Oca-USA Inc.									
VCH044687	1034321	VOUCHER	1/11/01	361.38	0.00	0.00	0.00	361.38	89
VCH045163	1044000	VOUCHER	1/19/01	32.13	0.00	0.00	0.00	32.13	91
VCH045268	1043998	VOUCHER	1/19/01	123.28	0.00	0.00	0.00	123.28	91
VCH045269	1043999	VOUCHER	1/19/01	37.96	0.00	0.00	0.00	37.96	91
VCH045284	1031338	VOUCHER	1/9/01	275.60	0.00	0.00	0.00	275.60	101
VCH045289	1056780	VOUCHER	1/30/01	1,373.75	0.00	0.00	1,373.75	0.00	80
VCH045731	1071680	VOUCHER	2/8/01	275.60	0.00	0.00	275.60	0.00	73
VCH046142	1075536	VOUCHER	2/8/01	361.38	0.00	0.00	361.38	0.00	71
VCH046322	1067100	VOUCHER	2/17/01	39.93	0.00	0.00	39.93	0.00	62
VCH046323	1067099	VOUCHER	2/17/01	227.32	0.00	0.00	227.32	0.00	62
VCH046511	1090204	VOUCHER	2/20/01	336.59	0.00	336.59	0.00	0.00	59
VCH047262	1129635-pre	VOUCHER	3/17/01	56.56	0.00	56.56	0.00	0.00	34
VCH047263	1129634-pre	VOUCHER	3/17/01	257.84	0.00	257.84	0.00	0.00	34
VCH047625	1143919	VOUCHER	3/29/01	1,373.75	1,373.75	0.00	0.00	0.00	22
VCH047735	1163939	VOUCHER	4/10/01	275.60	275.60	0.00	0.00	0.00	10
VCH047736	1163938	VOUCHER	4/10/01	361.38	361.38	0.00	0.00	0.00	10
VCH047737	1148110	VOUCHER	3/31/01	57.11	57.11	0.00	0.00	0.00	20
Vendor: Oca-Use 02 Home US				Totals:	5,827.16	2,967.84	650.99	2,277.98	830.35
Vendor: Office Dep Office Depot									
DISB021338	DB000604	DB.MEMO		(266.30)	0.00	0.00	0.00	(266.30)	
DISB021339	DB000606	DB.MEMO		(90.93)	0.00	0.00	0.00	(90.93)	
VCH018308	055831258	VOUCHER	11/30/98	315.67	0.00	0.00	0.00	315.67	872
VCH044685	116077995-001	VOUCHER	1/10/01	43.34	0.00	0.00	0.00	43.34	100
VCH044688	117309102-002	VOUCHER	1/10/01	15.89	0.00	0.00	0.00	15.89	100
VCH044689	117543245-001	VOUCHER	1/10/01	98.60	0.00	0.00	0.00	98.60	100
VCH044690	118385064-001	VOUCHER	1/10/01	151.03	0.00	0.00	0.00	151.03	100
VCH044691	118386278-001	VOUCHER	1/10/01	66.93	0.00	0.00	0.00	66.93	100
VCH044692	118386896-001	VOUCHER	1/10/01	19.95	0.00	0.00	0.00	19.95	100
VCH044693	118386672-001	VOUCHER	1/10/01	62.96	0.00	0.00	0.00	62.96	100
VCH044694	118452017-001	VOUCHER	1/10/01	114.87	0.00	0.00	0.00	114.87	100
VCH044988	115924743-001	VOUCHER	12/13/00	399.44	0.00	0.00	0.00	399.44	128
VCH045216	117321363-001	VOUCHER	1/24/01	45.97	0.00	0.00	45.97	0.00	86
VCH045218	117322346-001	VOUCHER	1/24/01	43.34	0.00	0.00	43.34	0.00	86
VCH045220	119047189-001	VOUCHER	1/24/01	56.71	0.00	0.00	56.71	0.00	86
VCH045223	119047379-001	VOUCHER	1/24/01	61.78	0.00	0.00	61.78	0.00	86
VCH045225	119047453001	VOUCHER	1/24/01	56.71	0.00	0.00	56.71	0.00	86
VCH045227	119239717-001	VOUCHER	1/24/01	52.45	0.00	0.00	52.45	0.00	86

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Aged Payables By: Branch Code/Vendor Code

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Quintus Corporation
Summary Style, As of 04/20/2001
Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default		Default Branch Code		- Continued...					
Vendor: Office Dep		Office Depot		- Continued...					
VCH045230	119243797-001	VOUCHER	1/24/01	132.72	0.00	0.00	132.72	0.00	86
VCH045231	119390515-001	VOUCHER	1/24/01	241.16	0.00	0.00	241.16	0.00	86
VCH045240	119454641-001	VOUCHER	1/24/01	479.92	0.00	0.00	479.92	0.00	86
VCH045243	119826694-001	VOUCHER	1/24/01	184.68	0.00	0.00	184.68	0.00	86
VCH045245	119827335-001	VOUCHER	1/24/01	52.16	0.00	0.00	52.16	0.00	86
VCH045247	119828456-001	VOUCHER	1/24/01	84.20	0.00	0.00	84.20	0.00	86
VCH045249	119829985-001	VOUCHER	1/24/01	123.08	0.00	0.00	123.08	0.00	86
VCH045251	119888224-001	VOUCHER	1/24/01	66.12	0.00	0.00	66.12	0.00	86
VCH045253	120078612-001	VOUCHER	1/24/01	35.64	0.00	0.00	35.64	0.00	86
VCH045732	116559329-001	VOUCHER	2/7/01	227.28	0.00	0.00	227.28	0.00	72
VCH045733	116561512-001	VOUCHER	2/7/01	2,007.72	0.00	0.00	2,007.72	0.00	72
VCH045737	116595545-002	VOUCHER	2/7/01	10.11	0.00	0.00	10.11	0.00	72
VCH045738	119239717-002	VOUCHER	2/7/01	37.13	0.00	0.00	37.13	0.00	72
VCH045739	120767310-001	VOUCHER	2/7/01	238.83	0.00	0.00	238.83	0.00	72
VCH045740	120769116-001	VOUCHER	2/7/01	56.84	0.00	0.00	56.84	0.00	72
VCH045741	120780076-001	VOUCHER	2/7/01	58.93	0.00	0.00	58.93	0.00	72
VCH045742	120899064-001	VOUCHER	2/7/01	158.47	0.00	0.00	158.47	0.00	72
VCH045743	120901297-001	VOUCHER	2/7/01	72.44	0.00	0.00	72.44	0.00	72
VCH045746	120976971-001	VOUCHER	2/7/01	44.02	0.00	0.00	44.02	0.00	72
VCH045749	121033677-001	VOUCHER	2/7/01	4.50	0.00	0.00	4.50	0.00	72
VCH045751	121037198-001	VOUCHER	2/7/01	57.04	0.00	0.00	57.04	0.00	72
VCH045753	121069843-001	VOUCHER	2/7/01	250.45	0.00	0.00	250.45	0.00	72
VCH046011	118760205	VOUCHER	1/17/01	110.37	0.00	0.00	0.00	110.37	93
VCH046012	118775823	VOUCHER	1/17/01	198.07	0.00	0.00	0.00	198.07	93
VCH046013	118893088	VOUCHER	1/17/01	10.31	0.00	0.00	0.00	10.31	93
VCH046014	118926057	VOUCHER	1/17/01	10.17	0.00	0.00	0.00	10.17	93
VCH046015	118967778	VOUCHER	1/17/01	483.39	0.00	0.00	0.00	483.39	93
VCH046016	118714579	VOUCHER	1/17/01	249.05	0.00	0.00	0.00	249.05	93
VCH046017	118722355	VOUCHER	1/17/01	966.19	0.00	0.00	0.00	966.19	93
VCH046018	118602644	VOUCHER	1/17/01	206.00	0.00	0.00	0.00	206.00	93
VCH046019	118605702	VOUCHER	1/17/01	18.49	0.00	0.00	0.00	18.49	93
VCH046020	118687544	VOUCHER	1/17/01	11.68	0.00	0.00	0.00	11.68	93
VCH046021	117322117	VOUCHER	1/17/01	38.27	0.00	0.00	0.00	38.27	93
VCH046022	117322260	VOUCHER	1/17/01	43.34	0.00	0.00	0.00	43.34	93
VCH046023	117646625	VOUCHER	1/17/01	32.44	0.00	0.00	0.00	32.44	93
VCH046024	118541289	VOUCHER	1/17/01	158.76	0.00	0.00	0.00	158.76	93
VCH046025	118595545	VOUCHER	1/17/01	483.51	0.00	0.00	0.00	483.51	93
VCH046026	118077329	VOUCHER	1/17/01	76.56	0.00	0.00	0.00	76.56	93
VCH046027	117320546	VOUCHER	1/17/01	43.34	0.00	0.00	0.00	43.34	93
VCH046028	117320917	VOUCHER	1/17/01	43.34	0.00	0.00	0.00	43.34	93
VCH046134	117321170-001	VOUCHER	1/31/01	81.63	0.00	0.00	81.63	0.00	79
VCH046135	120086810-001	VOUCHER	1/31/01	272.14	0.00	0.00	272.14	0.00	79
VCH046136	120087052-001	VOUCHER	1/31/01	628.51	0.00	0.00	628.51	0.00	79
VCH046137	120257618-001	VOUCHER	1/31/01	35.25	0.00	0.00	35.25	0.00	79
VCH046138	120258057-001	VOUCHER	1/31/01	55.71	0.00	0.00	55.71	0.00	79
VCH046139	120573604-001	VOUCHER	1/31/01	227.95	0.00	0.00	227.95	0.00	79
VCH046140	120574758-001	VOUCHER	1/31/01	108.76	0.00	0.00	108.76	0.00	79
VCH046141	w/e 1/31/01	VOUCHER	1/31/01	27.00	0.00	0.00	27.00	0.00	79
VCH046283	116588659-001	VOUCHER	2/14/01	3,659.74	0.00	0.00	3,659.74	0.00	65
VCH046284	118426619-001	VOUCHER	2/14/01	131.72	0.00	0.00	131.72	0.00	65
VCH046285	121331043-001	VOUCHER	2/14/01	291.61	0.00	0.00	291.61	0.00	65
VCH046286	121359901-001	VOUCHER	2/14/01	830.19	0.00	0.00	830.19	0.00	65
VCH046289	121478236-001	VOUCHER	2/14/01	68.89	0.00	0.00	68.89	0.00	65
VCH046290	121478892-001	VOUCHER	2/14/01	20.93	0.00	0.00	20.93	0.00	65
VCH046291	121479022-001	VOUCHER	2/14/01	77.75	0.00	0.00	77.75	0.00	65
VCH046292	121776094-001	VOUCHER	2/14/01	107.24	0.00	0.00	107.24	0.00	65
VCH046293	121832318-001	VOUCHER	2/14/01	251.19	0.00	0.00	251.19	0.00	65
VCH046295	121858979-001	VOUCHER	2/14/01	136.96	0.00	0.00	136.96	0.00	65
VCH046297	121878479-001	VOUCHER	2/14/01	776.73	0.00	0.00	776.73	0.00	65
VCH046299	121886562-001	VOUCHER	2/14/01	35.49	0.00	0.00	35.49	0.00	65
VCH046456	120901297	VOUCHER	2/21/01	0.64	0.00	0.64	0.00	0.00	58
VCH046457	121776954	VOUCHER	2/21/01	105.10	0.00	105.10	0.00	0.00	58
VCH046459	121777071	VOUCHER	2/21/01	43.34	0.00	43.34	0.00	0.00	58
VCH046465	121777143	VOUCHER	2/21/01	38.27	0.00	38.27	0.00	0.00	58
VCH046466	121777205	VOUCHER	2/21/01	43.40	0.00	43.40	0.00	0.00	58
VCH046467	121777244	VOUCHER	2/21/01	44.32	0.00	44.32	0.00	0.00	58
VCH046468	121777300	VOUCHER	2/21/01	38.27	0.00	38.27	0.00	0.00	58
VCH046469	12177737	VOUCHER	2/21/01	43.47	0.00	43.47	0.00	0.00	58

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Aged Payables By: Branch Code/Vendor Code

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Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Office Dep Office Depot					- Continued...				
VCH046470	121777414	VOUCHER	2/21/01	43.47	0.00	43.47	0.00	0.00	58
VCH046471	121777491	VOUCHER	2/21/01	43.34	0.00	43.34	0.00	0.00	58
VCH046472	121777782	VOUCHER	2/21/01	43.34	0.00	43.34	0.00	0.00	58
VCH046475	121974100	VOUCHER	2/21/01	901.89	0.00	901.89	0.00	0.00	58
VCH046476	122007265	VOUCHER	2/21/01	802.81	0.00	802.81	0.00	0.00	58
VCH046477	122048445	VOUCHER	2/21/01	637.78	0.00	637.78	0.00	0.00	58
VCH046478	122087430	VOUCHER	2/21/01	3.07	0.00	3.07	0.00	0.00	58
VCH046479	122087759	VOUCHER	2/21/01	39.75	0.00	39.75	0.00	0.00	58
VCH046480	122098214	VOUCHER	2/21/01	34.37	0.00	34.37	0.00	0.00	58
VCH046481	122099023	VOUCHER	2/21/01	6.01	0.00	6.01	0.00	0.00	58
VCH046482	122099331	VOUCHER	2/21/01	24.73	0.00	24.73	0.00	0.00	58
VCH046484	122099849	VOUCHER	2/21/01	24.73	0.00	24.73	0.00	0.00	58
VCH046485	122153695	VOUCHER	2/21/01	13.75	0.00	13.75	0.00	0.00	58
VCH046487	122154467	VOUCHER	2/21/01	32.55	0.00	32.55	0.00	0.00	58
VCH046488	122220358	VOUCHER	2/21/01	1,187.87	0.00	1,187.87	0.00	0.00	58
VCH046489	122262266	VOUCHER	2/21/01	32.14	0.00	32.14	0.00	0.00	58
VCH046491	122377202	VOUCHER	2/21/01	207.39	0.00	207.39	0.00	0.00	58
Vendor : Office Dep Home US				Totals:	21,344.12	0.00	4,435.80	12,783.59	4,144.73
Vendor : On Call Co On Call Computer Supply									
DISB000756	DB000016	DB.MEMO		(1,332.44)	0.00	0.00	0.00	(1,332.44)	
Vendor : On Call Co Home US				Totals:	(1,332.44)	0.00	0.00	0.00	(1,332.44)
Vendor : On24, Inc. On24, Inc.									
VCH046248	532	VOUCHER	1/18/01	2,129.00	0.00	0.00	0.00	2,129.00	92
VCH046249	533	VOUCHER	1/18/01	7,000.00	0.00	0.00	0.00	7,000.00	92
VCH046652	551	VOUCHER	2/18/01	7,000.00	0.00	0.00	7,000.00	0.00	61
VCH046653	550	VOUCHER	2/18/01	2,129.00	0.00	0.00	2,129.00	0.00	61
VCH046744	490	VOUCHER	12/18/00	2,129.00	0.00	0.00	0.00	2,129.00	123
VCH046745	491	VOUCHER	12/18/00	7,000.00	0.00	0.00	0.00	7,000.00	123
Vendor : On24, Inc. Home US				Totals:	27,387.00	0.00	0.00	9,129.00	18,258.00
Vendor : One Stop One Stop Business Centers, Inc.									
VCH045384	39067	VOUCHER	1/5/01	51.83	0.00	0.00	0.00	51.83	105
VCH046304	039862	VOUCHER	2/7/01	43.91	0.00	0.00	43.91	0.00	72
VCH047670	040243	VOUCHER	3/9/01	35.97	0.00	35.97	0.00	0.00	42
Vendor : One Stop Home US				Totals:	131.71	0.00	35.97	43.91	51.83
Vendor : One Workplac One Workplace L. Ferrari									
VCH042883	62607	VOUCHER	11/13/00	78,410.08	0.00	0.00	0.00	78,410.08	158
VCH042884	61359	VOUCHER	11/3/00	1,433.57	0.00	0.00	0.00	1,433.57	168
VCH042885	62313	VOUCHER	11/9/00	4,305.60	0.00	0.00	0.00	4,305.60	162
VCH042886	61495	VOUCHER	11/3/00	35,821.85	0.00	0.00	0.00	35,821.85	168
VCH042887	61472	VOUCHER	11/3/00	29,517.39	0.00	0.00	0.00	29,517.39	168
VCH042888	61249	VOUCHER	11/3/00	10,327.00	0.00	0.00	0.00	10,327.00	168
VCH042870	62084	VOUCHER	11/8/00	59,541.72	0.00	0.00	0.00	59,541.72	163
VCH042871	62083	VOUCHER	11/8/00	67,912.59	0.00	0.00	0.00	67,912.59	163
VCH042873	61941	VOUCHER	11/8/00	84.44	0.00	0.00	0.00	84.44	163
VCH042875	61940	VOUCHER	11/8/00	3,180.66	0.00	0.00	0.00	3,180.66	163
VCH042877	61939	VOUCHER	11/8/00	10,356.93	0.00	0.00	0.00	10,356.93	163
VCH042879	61938	VOUCHER	11/8/00	3,480.35	0.00	0.00	0.00	3,480.35	163
VCH042881	62278	VOUCHER	11/9/00	74,051.88	0.00	0.00	0.00	74,051.88	162
VCH042882	62276	VOUCHER	11/9/00	4,166.65	0.00	0.00	0.00	4,166.65	162
VCH042884	62279	VOUCHER	11/9/00	3,294.26	0.00	0.00	0.00	3,294.26	162
VCH045168	73234	VOUCHER	1/8/01	3,954.43	0.00	0.00	0.00	3,954.43	102
VCH045169	65368	VOUCHER	11/28/00	17,760.25	0.00	0.00	0.00	17,760.25	143
VCH045171	64430	VOUCHER	11/22/00	6,475.84	0.00	0.00	0.00	6,475.84	149

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Aged Payables By: Branch Code/Vendor Code

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Quintus Corporation
Summary Style, As of 04/20/2001
Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: One Workplac One Workplace L. Ferrari					- Continued...				
VCH045172	63049	VOUCHER	11/15/00	2,261.88	0.00	0.00	0.00	2,261.88	156
VCH045173	65893	VOUCHER	11/29/00	67,151.75	0.00	0.00	0.00	67,151.75	142
VCH045174	65892	VOUCHER	11/29/00	262.18	0.00	0.00	0.00	262.18	142
VCH045175	65891	VOUCHER	11/29/00	92.54	0.00	0.00	0.00	92.54	142
VCH045176	66150	VOUCHER	11/29/00	3,769.81	0.00	0.00	0.00	3,769.81	142
VCH045177	66930	VOUCHER	11/30/00	3,769.81	0.00	0.00	0.00	3,769.81	141
VCH045178	66929	VOUCHER	11/30/00	2,261.88	0.00	0.00	0.00	2,261.88	141
VCH045179	66675	VOUCHER	11/30/00	16,195.39	0.00	0.00	0.00	16,195.39	141
VCH045180	64429	VOUCHER	11/22/00	60,737.45	0.00	0.00	0.00	60,737.45	149
VCH045181	64428	VOUCHER	11/22/00	53,676.36	0.00	0.00	0.00	53,676.36	149
VCH045182	64433	VOUCHER	11/22/00	43,754.76	0.00	0.00	0.00	43,754.76	149
VCH045183	64434	VOUCHER	11/22/00	21,016.09	0.00	0.00	0.00	21,016.09	149
VCH045184	65367	VOUCHER	11/28/00	22,535.11	0.00	0.00	0.00	22,535.11	143
VCH045185	63707	VOUCHER	11/17/00	7,492.74	0.00	0.00	0.00	7,492.74	154
VCH045186	63706	VOUCHER	11/17/00	20,352.79	0.00	0.00	0.00	20,352.79	154
VCH045187	64432	VOUCHER	11/22/00	11,682.77	0.00	0.00	0.00	11,682.77	149
VCH045190	64431	VOUCHER	11/22/00	4,197.83	0.00	0.00	0.00	4,197.83	149
VCH045191	64427	VOUCHER	11/22/00	34,853.27	0.00	0.00	0.00	34,853.27	149
VCH045192	65029	VOUCHER	11/27/00	5,186.04	0.00	0.00	0.00	5,186.04	144
VCH045193	65030	VOUCHER	11/27/00	3,006.75	0.00	0.00	0.00	3,006.75	144
VCH045195	65033	VOUCHER	11/27/00	1,017.45	0.00	0.00	0.00	1,017.45	144
VCH045196	67263	VOUCHER	12/5/00	3,551.57	0.00	0.00	0.00	3,551.57	136
VCH045197	67262	VOUCHER	12/5/00	1,745.86	0.00	0.00	0.00	1,745.86	136
VCH045198	67261	VOUCHER	12/5/00	5,659.62	0.00	0.00	0.00	5,659.62	136
VCH045199	65369	VOUCHER	11/28/00	12,417.63	0.00	0.00	0.00	12,417.63	143
VCH045200	64033	VOUCHER	11/20/00	8,525.07	0.00	0.00	0.00	8,525.07	151
VCH045202	63705	VOUCHER	11/17/00	1,922.41	0.00	0.00	0.00	1,922.41	154
VCH045203	64032	VOUCHER	11/20/00	47,193.81	0.00	0.00	0.00	47,193.81	151
VCH045204	64034	VOUCHER	11/20/00	39,377.62	0.00	0.00	0.00	39,377.62	151
VCH045205	65372	VOUCHER	11/28/00	7,901.44	0.00	0.00	0.00	7,901.44	143
VCH045206	65371	VOUCHER	11/28/00	15,482.35	0.00	0.00	0.00	15,482.35	143
VCH045207	65370	VOUCHER	11/28/00	30,247.32	0.00	0.00	0.00	30,247.32	143
VCH045208	63386	VOUCHER	11/15/00	2,122.83	0.00	0.00	0.00	2,122.83	156
VCH045209	63055	VOUCHER	11/15/00	15,005.62	0.00	0.00	0.00	15,005.62	156
VCH045213	64035	VOUCHER	11/20/00	2,065.63	0.00	0.00	0.00	2,065.63	151
VCH045214	65032	VOUCHER	11/27/00	15,065.77	0.00	0.00	0.00	15,065.77	144
VCH045215	65031	VOUCHER	11/27/00	4,649.55	0.00	0.00	0.00	4,649.55	144
VCH045217	65897	VOUCHER	11/29/00	1,719.91	0.00	0.00	0.00	1,719.91	142
VCH045219	65896	VOUCHER	11/29/00	36,910.59	0.00	0.00	0.00	36,910.59	142
VCH045221	65895	VOUCHER	11/29/00	390.94	0.00	0.00	0.00	390.94	142
VCH045222	65894	VOUCHER	11/29/00	35,369.12	0.00	0.00	0.00	35,369.12	142
VCH045224	63746	VOUCHER	11/17/00	7,141.64	0.00	0.00	0.00	7,141.64	154
VCH045226	67292	VOUCHER	12/5/00	7,876.80	0.00	0.00	0.00	7,876.80	136
VCH045228	64079	VOUCHER	11/20/00	1,285.20	0.00	0.00	0.00	1,285.20	151
VCH045229	65944	VOUCHER	11/29/00	602.13	0.00	0.00	0.00	602.13	142
VCH045232	63124	VOUCHER	11/15/00	8,255.25	0.00	0.00	0.00	8,255.25	156
VCH045233	65460	VOUCHER	11/28/00	42,445.40	0.00	0.00	0.00	42,445.40	143
VCH047186	82968	VOUCHER	2/21/01	13,807.00	0.00	13,807.00	0.00	0.00	58
VCH047187	68040	VOUCHER	12/8/00	101,052.41	0.00	0.00	0.00	101,052.41	133
VCH047188	68575	VOUCHER	12/13/00	557.62	0.00	0.00	0.00	557.62	128
VCH047190	75874	VOUCHER	1/22/01	4,445.00	0.00	0.00	4,445.00	0.00	88
VCH047191	73230	VOUCHER	1/8/01	5,272.57	0.00	0.00	0.00	5,272.57	102
VCH047192	77304	VOUCHER	1/30/01	1,013.37	0.00	0.00	1,013.37	0.00	80
VCH047193	67855	VOUCHER	12/8/00	161.02	0.00	0.00	0.00	161.02	133
VCH047194	73231	VOUCHER	1/8/01	31,635.42	0.00	0.00	0.00	31,635.42	102
VCH047195	73496	VOUCHER	1/10/01	9,822.80	0.00	0.00	0.00	9,822.80	100
VCH047196	75001	VOUCHER	1/17/01	6,216.50	0.00	0.00	0.00	6,216.50	93
VCH047197	1085	VOUCHER	2/21/01	49,289.36	0.00	49,289.36	0.00	0.00	58
VCH047198	73232	VOUCHER	1/8/01	9,227.00	0.00	0.00	0.00	9,227.00	102
VCH047199	61898	VOUCHER	11/6/00	14,519.63	0.00	0.00	0.00	14,519.63	165
VCH047201	73233	VOUCHER	1/8/01	30,317.28	0.00	0.00	0.00	30,317.28	102
VCH047202	73497	VOUCHER	1/10/01	6,577.20	0.00	0.00	0.00	6,577.20	100
VCH047203	77306	VOUCHER	1/30/01	8,329.84	0.00	0.00	8,329.84	0.00	80
VCH047205	77307	VOUCHER	1/30/01	661.05	0.00	0.00	661.05	0.00	80
VCH047206	73235	VOUCHER	1/8/01	2,638.29	0.00	0.00	0.00	2,638.29	102
VCH047207	77308	VOUCHER	1/30/01	1,101.75	0.00	0.00	1,101.75	0.00	80
VCH047208	73236	VOUCHER	1/8/01	5,272.57	0.00	0.00	0.00	5,272.57	102
VCH047209	77309	VOUCHER	1/30/01	969.78	0.00	0.00	969.78	0.00	80

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Aged Payables By: Branch Code/Vendor Code

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Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: One Workplac One Workplace L. Ferrari					- Continued...				
VCH047210	61699	VOUCHER	11/6/00	11,894.40	0.00	0.00	0.00	11,894.40	165
VCH047211	69864	VOUCHER	12/19/00	868.65	0.00	0.00	0.00	868.65	122
VCH047212	73237	VOUCHER	1/8/01	25,044.71	0.00	0.00	0.00	25,044.71	102
VCH047215	73498	VOUCHER	1/10/01	10,035.90	0.00	0.00	0.00	10,035.90	100
VCH047216	77310	VOUCHER	1/30/01	4,953.42	0.00	0.00	4,953.42	0.00	80
VCH047217	68920	VOUCHER	12/13/00	34,385.56	0.00	0.00	0.00	34,385.56	128
VCH047218	69169	VOUCHER	12/15/00	159.89	0.00	0.00	0.00	159.89	126
VCH047219	73238	VOUCHER	1/8/01	18,769.05	0.00	0.00	0.00	18,769.05	102
VCH047220	73499	VOUCHER	1/10/01	8,868.80	0.00	0.00	0.00	8,868.80	100
VCH047221	74830	VOUCHER	1/16/01	4,759.58	0.00	0.00	0.00	4,759.58	94
VCH047223	77311	VOUCHER	1/30/01	1,424.30	0.00	0.00	1,424.30	0.00	80
VCH047224	68196	VOUCHER	12/11/00	250,750.57	0.00	0.00	0.00	250,750.57	130
VCH047227	68518	VOUCHER	12/13/00	55,833.60	0.00	0.00	0.00	55,833.60	128
VCH047228	69170	VOUCHER	12/15/00	18,596.87	0.00	0.00	0.00	18,596.87	126
VCH047229	69865	VOUCHER	12/18/00	100,453.98	0.00	0.00	0.00	100,453.98	122
VCH047230	70130	VOUCHER	12/20/00	12,121.06	0.00	0.00	0.00	12,121.06	121
VCH047231	70522	VOUCHER	12/22/00	1,344.51	0.00	0.00	0.00	1,344.51	119
VCH047232	70977	VOUCHER	12/25/00	8,578.65	0.00	0.00	0.00	8,578.65	115
VCH047234	72148	VOUCHER	12/28/00	3,345.34	0.00	0.00	0.00	3,345.34	113
VCH047236	72518	VOUCHER	12/29/00	63,306.19	0.00	0.00	0.00	63,306.19	112
VCH047238	73239	VOUCHER	1/8/01	39,274.71	0.00	0.00	0.00	39,274.71	102
VCH047239	73500	VOUCHER	1/10/01	10,611.00	0.00	0.00	0.00	10,611.00	100
VCH047241	76040	VOUCHER	1/24/01	2,648.16	0.00	0.00	2,648.16	0.00	86
VCH047242	1115	VOUCHER	2/21/01	20,368.80	0.00	20,368.80	0.00	0.00	58
VCH047243	1105	VOUCHER	2/21/01	1,831.33	0.00	1,831.33	0.00	0.00	58
VCH047244	69171	VOUCHER	12/15/00	10,643.68	0.00	0.00	0.00	10,643.68	126
VCH047246	61710	VOUCHER	11/6/00	33.20	0.00	0.00	0.00	33.20	165
VCH047247	67607	VOUCHER	12/6/00	22,489.82	0.00	0.00	0.00	22,489.82	135
VCH047248	67888	VOUCHER	12/6/00	12,447.80	0.00	0.00	0.00	12,447.80	133
VCH047250	68932	VOUCHER	12/13/00	4,827.80	0.00	0.00	0.00	4,827.80	128
VCH047251	73257	VOUCHER	1/8/01	2,080.00	0.00	0.00	0.00	2,080.00	102
VCH047252	73673	VOUCHER	1/12/01	5,912.50	0.00	0.00	0.00	5,912.50	96
VCH047253	74842	VOUCHER	1/16/01	300.00	0.00	0.00	0.00	300.00	94
VCH047254	1102	VOUCHER	2/21/01	20,533.29	0.00	20,533.29	0.00	0.00	58
VCH047255	1098	VOUCHER	2/21/01	43,407.18	0.00	43,407.18	0.00	0.00	58
VCH047256	82584	VOUCHER	2/21/01	65,655.61	0.00	65,655.61	0.00	0.00	58
VCH047257	1108	VOUCHER	2/21/01	2,131.50	0.00	2,131.50	0.00	0.00	58
VCH047258	1101	VOUCHER	2/21/01	986.00	0.00	986.00	0.00	0.00	58
VCH047259	1111	VOUCHER	2/21/01	375.84	0.00	375.84	0.00	0.00	58
VCH047260	1117	VOUCHER	2/21/01	1,053.00	0.00	1,053.00	0.00	0.00	58
Vendor: One Workplac Home US				Totals:	2,358,070.21	0.00	219,436.71	25,546.67	2,111,086.83

Vendor: PA Department
PA Department Of Revenue

VCH047862	Q4FY01Sales T:	VOUCHER	4/19/01	2,012.17	2,012.17	0.00	0.00	0.00	1
Vendor: PA Department Home US				Totals:	2,012.17	2,012.17	0.00	0.00	0.00

Vendor: Pacific Be
Pacific Bell

VCH048144	510-226-0187	VOUCHER	1/31/01	92.16	0.00	0.00	92.16	0.00	79
VCH048145	232-271-3555	VOUCHER	1/31/01	149.23	0.00	0.00	149.23	0.00	79
VCH048146	2322713554	VOUCHER	1/31/01	149.19	0.00	0.00	149.19	0.00	79
VCH048147	232-271-3553	VOUCHER	1/31/01	149.23	0.00	0.00	149.23	0.00	79
VCH048150	925828-9288-2/	VOUCHER	2/2/01	2,975.78	0.00	0.00	2,975.78	0.00	77
VCH048151	9254799003-2/2	VOUCHER	2/2/01	1,110.85	0.00	0.00	1,110.85	0.00	77
VCH048152	9258281082-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH048153	9258281378-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH048154	9258281210-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH048155	9254792000-2/2	VOUCHER	2/2/01	3,811.80	0.00	0.00	3,811.80	0.00	77
VCH048156	9258286061-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH048157	9258289154-2/2	VOUCHER	2/2/01	549.48	0.00	0.00	549.48	0.00	77
VCH048158	9258284659	VOUCHER	2/2/01	48.75	0.00	0.00	48.75	0.00	77
VCH048159	9258285212-2/2	VOUCHER	2/2/01	34.94	0.00	0.00	34.94	0.00	77
VCH048160	9258281029	VOUCHER	2/2/01	34.94	0.00	0.00	34.94	0.00	77
VCH048161	925-8284706-2/	VOUCHER	2/2/01	49.41	0.00	0.00	49.41	0.00	77

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Aged Payables By: Branch Code/Vendor Code

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Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default		Default Branch Code		- Continued...					
Vendor: Pacific Be		Pacific Bell		- Continued...					
VCH046162	9258285084-2/2	VOUCHER	2/2/01	41.52	0.00	0.00	41.52	0.00	77
VCH046163	9254799002-2/2	VOUCHER	2/2/01	86.27	0.00	0.00	86.27	0.00	77
VCH046164	9254791300-2/2	VOUCHER	2/2/01	265.02	0.00	0.00	265.02	0.00	77
VCH046165	9258282687-2/2	VOUCHER	2/2/01	41.96	0.00	0.00	41.96	0.00	77
VCH046166	9258281827-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH046167	9258281648-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH046168	9608322147-2/1	VOUCHER	2/1/01	1,301.11	0.00	0.00	1,301.11	0.00	78
VCH046169	5104803824-2/1	VOUCHER	2/1/01	56.15	0.00	0.00	56.15	0.00	78
VCH046170	9257439523-1/1	VOUCHER	1/11/01	98.01	0.00	0.00	98.01	0.00	99
VCH046171	5106242820-1/1	VOUCHER	1/13/01	138.74	0.00	0.00	138.74	0.00	97
VCH046172	2322713554-1/7	VOUCHER	1/7/01	339.69	0.00	0.00	339.69	0.00	103
VCH046173	2322713555-1/7	VOUCHER	1/7/01	339.69	0.00	0.00	339.69	0.00	103
VCH046174	5106242880-1/1	VOUCHER	1/13/01	331.96	0.00	0.00	331.96	0.00	97
VCH046175	2322713553-1/7	VOUCHER	1/7/01	337.69	0.00	0.00	337.69	0.00	103
VCH046176	5106242823-1/1	VOUCHER	1/13/01	56.72	0.00	0.00	56.72	0.00	97
VCH046177	5106248739-1/1	VOUCHER	1/13/01	37.29	0.00	0.00	37.29	0.00	97
VCH046178	5106248741-1/1	VOUCHER	1/13/01	55.76	0.00	0.00	55.76	0.00	97
VCH046179	5106242960-1/1	VOUCHER	1/13/01	137.97	0.00	0.00	137.97	0.00	97
VCH046180	5106242943-1/1	VOUCHER	1/13/01	55.76	0.00	0.00	55.76	0.00	97
VCH046184	5106242931-1/1	VOUCHER	1/13/01	42.33	0.00	0.00	42.33	0.00	97
VCH046185	5106242911-1/1	VOUCHER	1/13/01	131.95	0.00	0.00	131.95	0.00	97
VCH046186	5106242862-1/1	VOUCHER	1/13/01	39.47	0.00	0.00	39.47	0.00	97
VCH046187	5106242895-1/1	VOUCHER	1/13/01	38.10	0.00	0.00	38.10	0.00	97
VCH046188	5106242800-1/1	VOUCHER	1/13/01	368.21	0.00	0.00	368.21	0.00	97
VCH046279	5106242820-2/1	VOUCHER	2/13/01	136.96	0.00	0.00	136.96	0.00	66
VCH046280	5106242895-2/1	VOUCHER	2/13/01	36.45	0.00	0.00	36.45	0.00	66
VCH046302	2323710704-2/7	VOUCHER	2/7/01	3,535.93	0.00	0.00	3,535.93	0.00	72
VCH046303	2322713595-2/7	VOUCHER	2/7/01	2,174.14	0.00	0.00	2,174.14	0.00	72
VCH046308	5106242880-2/1	VOUCHER	2/13/01	320.80	0.00	0.00	320.80	0.00	66
VCH046309	2323710300-2/7	VOUCHER	2/7/01	3,538.94	0.00	0.00	3,538.94	0.00	72
VCH046319	5106242800-2/1	VOUCHER	2/13/01	351.61	0.00	0.00	351.61	0.00	66
VCH046495	5106242862/Feb	VOUCHER	2/13/01	38.15	0.00	0.00	38.15	0.00	66
VCH046498	5106242911/Feb	VOUCHER	2/13/01	129.22	0.00	0.00	129.22	0.00	66
VCH046500	5106242931/Feb	VOUCHER	2/13/01	19.84	0.00	0.00	19.84	0.00	66
VCH046502	5106242943/Feb	VOUCHER	2/13/01	55.44	0.00	0.00	55.44	0.00	66
VCH046503	5106242890/Feb	VOUCHER	2/13/01	129.15	0.00	0.00	129.15	0.00	66
VCH046505	5106248739	VOUCHER	2/13/01	37.04	0.00	0.00	37.04	0.00	66
VCH046507	5106248741	VOUCHER	2/13/01	55.44	0.00	0.00	55.44	0.00	66
VCH046508	5106242823	VOUCHER	2/13/01	56.04	0.00	0.00	56.04	0.00	66
VCH046668	5107701377-2/2	VOUCHER	2/26/01	50.12	0.00	50.12	0.00	0.00	53
VCH046671	9258289154-3/2	VOUCHER	2/28/01	398.17	0.00	398.17	0.00	0.00	51
VCH046672	9258286061-3/2	VOUCHER	2/28/01	26.94	0.00	26.94	0.00	0.00	51
VCH046673	9258282687-3/2	VOUCHER	2/28/01	26.94	0.00	26.94	0.00	0.00	51
VCH046674	9258281210-3/2	VOUCHER	2/28/01	26.94	0.00	26.94	0.00	0.00	51
VCH046675	9258281827-3/2	VOUCHER	2/28/01	27.37	0.00	27.37	0.00	0.00	51
VCH046676	9258281648-3/2	VOUCHER	2/28/01	27.37	0.00	27.37	0.00	0.00	51
VCH046677	9258281379-3/2	VOUCHER	3/2/01	27.37	0.00	27.37	0.00	0.00	49
VCH046678	9258281082-3/2	VOUCHER	2/28/01	27.37	0.00	27.37	0.00	0.00	51
VCH046679	9258281029-3/2	VOUCHER	3/2/01	25.27	0.00	25.27	0.00	0.00	49
VCH046680	9258285212-3/2	VOUCHER	3/2/01	25.27	0.00	25.27	0.00	0.00	49
VCH046681	9258285084-3/2	VOUCHER	3/2/01	25.37	0.00	25.37	0.00	0.00	49
VCH046682	9258284859-3/2	VOUCHER	2/28/01	25.48	0.00	25.48	0.00	0.00	49
VCH046683	9258284706-3/2	VOUCHER	3/2/01	25.49	0.00	25.49	0.00	0.00	49
VCH046684	9258403668-3/5	VOUCHER	3/5/01	10.57	0.00	10.57	0.00	0.00	46
VCH046685	2322713595-3/7	VOUCHER	3/7/01	362.61	0.00	362.61	0.00	0.00	44
VCH046686	2323710704-3/7	VOUCHER	3/7/01	362.61	0.00	362.61	0.00	0.00	44
VCH046687	2323710300-3/7	VOUCHER	3/7/01	923.02	0.00	923.02	0.00	0.00	44
VCH046688	9254791300-3/2	VOUCHER	3/2/01	27.33	0.00	27.33	0.00	0.00	49
VCH046689	9254799002-3/2	VOUCHER	3/2/01	9.39	0.00	9.39	0.00	0.00	49
VCH046691	9254799003-3/2	VOUCHER	3/2/01	208.28	0.00	208.28	0.00	0.00	49
VCH046692	9254792000-3/2	VOUCHER	3/2/01	540.84	0.00	540.84	0.00	0.00	49
VCH046701	9258289269	VOUCHER	3/2/01	2,177.15	0.00	2,177.15	0.00	0.00	49
VCH046729	9257439523-2/1	VOUCHER	2/16/01	79.07	0.00	79.07	0.00	0.00	63
VCH046737	5107700948-2/2	VOUCHER	2/28/01	628.84	0.00	628.84	0.00	0.00	53
VCH046738	5107701792	VOUCHER	2/28/01	78.69	0.00	78.69	0.00	0.00	53
VCH047270	5106242800-pre	VOUCHER	3/13/01	115.49	0.00	115.49	0.00	0.00	38
VCH047271	5106242920-pre	VOUCHER	3/13/01	50.82	0.00	50.82	0.00	0.00	38
VCH047272	5106242880-pre	VOUCHER	3/13/01	117.78	0.00	117.78	0.00	0.00	38

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Pacific Be Pacific Bell					- Continued...				
VCH047273	5106242911-pre	VOUCHER	3/13/01	47.92	0.00	47.92	0.00	0.00	38
VCH047274	5106242931-pre	VOUCHER	3/13/01	7.50	0.00	7.50	0.00	0.00	38
VCH047275	5106242823-pre	VOUCHER	3/13/01	20.76	0.00	20.76	0.00	0.00	38
VCH047276	5106242943-pre	VOUCHER	3/13/01	20.68	0.00	20.68	0.00	0.00	38
VCH047277	5106242980-pre	VOUCHER	3/13/01	48.01	0.00	48.01	0.00	0.00	38
VCH047278	5106248739-pre	VOUCHER	3/13/01	13.85	0.00	13.85	0.00	0.00	38
VCH047279	5106248741-pre	VOUCHER	3/13/01	20.57	0.00	20.57	0.00	0.00	38
VCH047280	5106242862-pre	VOUCHER	3/13/01	13.86	0.00	13.86	0.00	0.00	38
VCH047281	5106242895-pre	VOUCHER	3/13/01	13.97	0.00	13.97	0.00	0.00	38
VCH047665	9258289269-4/2	VOUCHER	4/2/01	1,331.17	1,331.17	0.00	0.00	0.00	38
VCH047676	3108403668-4/5	VOUCHER	4/5/01	17.77	17.77	0.00	0.00	0.00	18
VCH047691	2323710704-4/7	VOUCHER	4/7/01	834.91	834.91	0.00	0.00	0.00	15
VCH047695	9254791300-4/2	VOUCHER	4/2/01	38.80	38.80	0.00	0.00	0.00	13
VCH047696	9254799002-4/2	VOUCHER	4/2/01	13.35	13.35	0.00	0.00	0.00	18
VCH047697	9258281379-4/2	VOUCHER	4/2/01	39.88	39.88	0.00	0.00	0.00	18
VCH047699	9258281648-4/2	VOUCHER	4/2/01	39.88	39.88	0.00	0.00	0.00	18
VCH047700	925-479-0987	VOUCHER	4/2/01	18.81	18.81	0.00	0.00	0.00	18
VCH047701	9254799003-4/2	VOUCHER	4/2/01	296.15	296.15	0.00	0.00	0.00	18
VCH047702	9258284708-4/2	VOUCHER	4/2/01	36.21	36.21	0.00	0.00	0.00	18
VCH047704	9258284856-4/2	VOUCHER	4/2/01	36.20	36.20	0.00	0.00	0.00	18
VCH047705	9258285084-4/2	VOUCHER	4/2/01	36.08	36.08	0.00	0.00	0.00	18
VCH047706	9258285212-4/2	VOUCHER	4/2/01	35.98	35.98	0.00	0.00	0.00	18
VCH047707	9258289154-4/2	VOUCHER	4/2/01	566.08	566.08	0.00	0.00	0.00	18
VCH047708	9258281082-4/2	VOUCHER	4/2/01	39.88	39.88	0.00	0.00	0.00	18
VCH047709	9258281210-4/2	VOUCHER	4/2/01	39.87	39.87	0.00	0.00	0.00	18
VCH047710	9258281927-4/2	VOUCHER	4/2/01	39.88	39.88	0.00	0.00	0.00	18
VCH047711	9258282887-4/2	VOUCHER	4/2/01	39.95	39.95	0.00	0.00	0.00	18
VCH047712	9258286061-4/2	VOUCHER	4/2/01	39.87	39.87	0.00	0.00	0.00	18
VCH047713	9258281029-4/2	VOUCHER	4/2/01	35.98	35.98	0.00	0.00	0.00	18
Vendor: Pacific Be Home US				Totals:	34,582.78	3,578.88	6,586.01	21,872.75	2,547.34
Vendor: Pacific Data Pacific Data Group									
DISB012482	DB000317	DB.MEMO		(100.00)	0.00	0.00	0.00	(100.00)	
Vendor: Pacific Data Home US				Totals:	(100.00)	0.00	0.00	0.00	(100.00)
Vendor: PBCC PBCC									
VCH045137	5281929-JA01	VOUCHER	1/24/01	3,204.49	0.00	0.00	3,204.49	0.00	86
VCH047683	4937000-MR01	VOUCHER	3/24/01	426.12	426.12	0.00	0.00	0.00	27
VCH047689	966304091	VOUCHER	3/24/01	164.90	164.90	0.00	0.00	0.00	27
Vendor: PBCC Home US				Totals:	3,795.51	591.02	0.00	3,204.49	0.00
Vendor: Pener Mario Mario Pener & Associates									
VCH048334	August 15, 2000	VOUCHER	8/15/00	19,000.00	0.00	0.00	0.00	19,000.00	248
Vendor: Pener Mark Home US				Totals:	19,000.00	0.00	0.00	0.00	19,000.00
Vendor: Penton Media Penton Media, Inc.									
VCH045373	EBT-ECRM01-0	VOUCHER	4/10/00	44,955.00	0.00	0.00	0.00	44,955.00	375
Vendor: Penton Med Home US				Totals:	44,955.00	0.00	0.00	0.00	44,955.00
Vendor: Perisho Tomb Perisho Tombor Loomis & Ramirez									
VCH048720	LR18660	VOUCHER	2/25/01	491.75	0.00	491.75	0.00	0.00	54
VCH047486	LR18736	VOUCHER	3/25/01	275.00	275.00	0.00	0.00	0.00	26
Vendor: Perisho Tor Home US				Totals:	766.75	275.00	491.75	0.00	0.00

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Quintus Corporation

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Include Future Trxs: No Include Trxs Paid In Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Pilot Netw Pilot Network Services Inc.									
DISB017064	DB000449	DB.MEMO		(152.25)	0.00	0.00	0.00	(152.25)	
Vendor : Pilot Netw Home US				Totals:	(152.25)	0.00	0.00	(152.25)	
Vendor : Pinkerton Pinkerton									
VCH046735	756288	VOUCHER	2/23/01	3,560.00	0.00	3,560.00	0.00	0.00	56
Vendor : Pinkerton Home US				Totals:	3,560.00	0.00	3,560.00	0.00	0.00
Vendor : Pitney Bow02 Pitney Bowes									
VCH046724	506010	VOUCHER	2/9/01	135.44*	0.00	0.00	135.44	0.00	70
VCH047630	353086	VOUCHER	3/26/01	161.00	161.00	0.00	0.00	0.00	25
Vendor : Pitney Bow02 Home US				Totals:	296.44	161.00	0.00	135.44	0.00
Vendor : PlaceWare PlaceWare									
VCH046149	3010002867	VOUCHER	11/24/00	13,000.00	0.00	0.00	0.00	13,000.00	147
VCH047732	3010000000P	VOUCHER	3/29/01	16,000.00	16,000.00	0.00	0.00	0.00	22
Vendor : PlaceWare Home US				Totals:	29,000.00	16,000.00	0.00	0.00	13,000.00
Vendor : PlusOne Plus One Computing Inc.									
DISB034709	plusone	CASHDISB		(0.01)	0.00	0.00	0.00	(0.01)	
VCH047384	3016a	VOUCHER	2/23/01	4,320.00	0.00	4,320.00	0.00	0.00	56
VCH047716	w/e 4/14/01	VOUCHER	4/17/01	798.37	798.37	0.00	0.00	0.00	3
VCH047717	w/e 4/7/01	VOUCHER	4/7/01	788.37	788.37	0.00	0.00	0.00	13
VCH047718	w/e 3/31/01	VOUCHER	4/17/01	771.92	771.92	0.00	0.00	0.00	3
VCH047719	w/e 3/24/01	VOUCHER	4/17/01	835.86	835.86	0.00	0.00	0.00	3
VCH047720	w/e 3/1/01	VOUCHER	4/17/01	146.29	146.29	0.00	0.00	0.00	3
VCH047722	3021a	VOUCHER	4/15/01	1,680.00	1,680.00	0.00	0.00	0.00	5
VCH047723	3020	VOUCHER	4/15/01	6,533.33	6,533.33	0.00	0.00	0.00	5
Vendor : PlusOne Home US				Totals:	15,874.13	11,554.14	4,320.00	0.00	(0.01)
Vendor : Poland Sprin Poland Spring Water									
VCH045141	1A0424793669	VOUCHER	1/6/01	295.09	0.00	0.00	0.00	295.09	104
VCH046143	01B0424793669	VOUCHER	2/6/01	307.34	0.00	0.00	307.34	0.00	73
VCH046699	01C0424793669	VOUCHER	3/6/01	106.73	0.00	106.73	0.00	0.00	45
VCH047734	1D0424793669	VOUCHER	4/6/01	177.31	177.31	0.00	0.00	0.00	14
Vendor : Poland Sprin Home US				Totals:	886.47	177.31	106.73	307.34	295.09
Vendor : Price/Cost Price/Costco,BNB USA									
DISB011744	DB0000296	DB.MEMO		(284.90)	0.00	0.00	0.00	(284.90)	
Vendor : Price/Cost Home US				Totals:	(284.90)	0.00	0.00	0.00	(284.90)
Vendor : Pritchett Ru Pritchett Rummler-Brache									
VCH046746	PIV063812	VOUCHER	1/17/01	624.25	0.00	0.00	0.00	624.25	93
VCH046747	PIV063810	VOUCHER	1/17/01	261.16	0.00	0.00	0.00	261.16	93
VCH046748	PIV063808	VOUCHER	1/17/01	594.00	0.00	0.00	0.00	594.00	93
Vendor : Pritchett Ru Home US				Totals:	1,479.41	0.00	0.00	0.00	1,479.41
Vendor : ProgressiBu Progressive Business Publications									

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Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : ProgressiBu Progressive Business Publications					- Continued...				
VCH026099	A12467430-A	VOUCHER	11/21/99	299.00	0.00	0.00	0.00	299.00	516
VCH045194	1811791	VOUCHER	1/20/01	299.00	0.00	0.00	299.00	0.00	90
VCH046514	01811791	VOUCHER	2/16/01	299.00	0.00	0.00	299.00	0.00	63
Vendor : ProgressiBuHome US				Totals:	897.00	0.00	598.00	299.00	
Vendor : Public stora Public Storage									
VCH047632	C006-May rent	VOUCHER	4/12/01	161.00	161.00	0.00	0.00	0.00	8
VCH047633	A016-May rent	VOUCHER	4/12/01	179.00	179.00	0.00	0.00	0.00	8
Vendor : Public storaHome US				Totals:	340.00	340.00	0.00	0.00	
Vendor : Purchase P Purchase Power									
VCH045143	16096103862**	VOUCHER	1/19/01	1,739.00	0.00	0.00	0.00	1,739.00	91
VCH046148	18256097868-fe	VOUCHER	2/6/01	212.85	0.00	0.00	212.85	0.00	73
VCH046315	16096103862-2/	VOUCHER	2/20/00	2,020.00	0.00	0.00	0.00	2,020.00	425
VCH047631	18256097868-4/	VOUCHER	4/5/01	54.48	54.48	0.00	0.00	0.00	15
Vendor : Purchase P Home US				Totals:	4,026.33	54.48	0.00	212.85	3,758.00
Vendor : Qwest Commun Qwest Communications									
VCH046189	520665525	VOUCHER	1/23/01	10.41	0.00	0.00	10.41	0.00	87
VCH046190	521144934-2/7	VOUCHER	2/7/01	16.61	0.00	0.00	16.61	0.00	72
VCH046191	521145086-2/7	VOUCHER	2/7/01	16.61	0.00	0.00	16.61	0.00	72
VCH046191	521052487-2/3	VOUCHER	2/3/01	21.76	0.00	0.00	21.76	0.00	78
VCH046365	521403945	VOUCHER	2/11/01	43,741.60	0.00	0.00	43,741.60	0.00	68
VCH047300	522773368-pre	VOUCHER	3/11/01	27,601.55	0.00	27,601.55	0.00	0.00	40
Vendor : Qwest ComHome US				Totals:	71,408.54	0.00	27,601.55	43,806.99	0.00
Vendor : R Squared/MA R-Squared Office Panels & Furniture, Inc									
VCH045150	012734	VOUCHER	12/18/00	2,314.90	0.00	0.00	0.00	2,314.90	123
Vendor : R Squared/Home US				Totals:	2,314.90	0.00	0.00	0.00	2,314.90
Vendor : Real Market, The Real Market, Inc									
VCH045683	1188	VOUCHER	2/13/01	8,000.00	0.00	0.00	8,000.00	0.00	66
Vendor : Real MarketHome US				Totals:	8,000.00	0.00	0.00	8,000.00	0.00
Vendor : Reeves Sus Reeves & Associates									
VCH008300	22	VOUCHER	10/3/97	(11,270.00)	0.00	0.00	0.00	(11,270.00)	1,295
Vendor : Reeves SusHome US				Totals:	(11,270.00)	0.00	0.00	0.00	(11,270.00)
Vendor : Regus Regus Business Centre-Reston Town Centre									
VCH045144	002101145/INV	VOUCHER	1/10/01	796.93	0.00	0.00	0.00	796.93	100
VCH045144	002101100/INV	VOUCHER	2/1/01	175.00	0.00	0.00	175.00	0.00	78
VCH045144	002101231/INV	VOUCHER	2/28/01	175.00	0.00	175.00	0.00	0.00	51
Vendor : Regus Home US				Totals:	1,146.93	0.00	175.00	175.00	796.93
Vendor : Remedy Tem Remedy Temp									
VCH045211	99539	VOUCHER	12/24/00	511.44	0.00	0.00	0.00	511.44	117

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Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Remedy Tem Remedy Temp					- Continued...				
VCH045212	114228	VOUCHER	1/7/01	797.69	0.00	0.00	0.00	797.69	103
VCH045276	137184	VOUCHER	1/26/01	273.52	0.00	0.00	273.52	0.00	82
VCH046192	121880	VOUCHER	1/14/01	562.80	0.00	0.00	0.00	562.80	96
Vendor: Remedy TemHome US				Totals:	2,145.45	0.00	0.00	273.52	1,871.93
Vendor: Rex Electric Rex Electric, Inc									
VCH044798	132532	VOUCHER	12/22/00	33,389.00	0.00	0.00	0.00	33,389.00	119
Vendor: Rex ElectricHome US				Totals:	33,389.00	0.00	0.00	0.00	33,389.00
Vendor: RGA Consult RGA Consulting, Inc.									
VCH044543	4128EC	VOUCHER	12/15/00	11,050.00	0.00	0.00	0.00	11,050.00	126
Vendor: RGA ConsuHome US				Totals:	11,050.00	0.00	0.00	0.00	11,050.00
Vendor: RHI Consult RHI Consulting									
VCH046250	04513525	VOUCHER	1/22/01	979.20	0.00	0.00	979.20	0.00	88
VCH046251	04565710	VOUCHER	1/29/01	1,224.00	0.00	0.00	1,224.00	0.00	81
VCH046512	04776064	VOUCHER	2/26/01	979.20	0.00	979.20	0.00	0.00	53
Vendor: RHI ConsultHome US				Totals:	3,182.40	0.00	979.20	2,203.20	0.00
Vendor: Sagacious Co Sagacious Consulting, Inc.									
VCH045159	8	VOUCHER	2/5/01	6,000.00	0.00	0.00	6,000.00	0.00	74
VCH046199	9	VOUCHER	2/14/01	8,000.00	0.00	0.00	8,000.00	0.00	65
Vendor: Sagacious Home US				Totals:	14,000.00	0.00	0.00	14,000.00	0.00
Vendor: Sales & Use Sales & Use Tax - New Jersey									
VCH046708	Feb01	VOUCHER	3/6/01	3,402.00	0.00	3,402.00	0.00	0.00	45
VCH047657	Mar 01 Sales Ta	VOUCHER	4/19/01	4,218.39	4,218.39	0.00	0.00	0.00	1
Vendor: Sales & UseHome US				Totals:	7,620.39	4,218.39	3,402.00	0.00	0.00
Vendor: San Jose M San Jose Mercury News									
VCH046207	0587036-2/11/01	VOUCHER	2/11/01	45.20	0.00	0.00	45.20	0.00	68
Vendor: San Jose MHome US				Totals:	45.20	0.00	0.00	45.20	0.00
Vendor: San Jose Off San Jose Office Furniture.Com									
VCH047872	1228SM	VOUCHER	3/1/01	5,400.00	0.00	5,400.00	0.00	0.00	50
Vendor: San Jose OHome US				Totals:	5,400.00	0.00	5,400.00	0.00	0.00
Vendor: Savoury Lane Savoury Lane									
5274	4139	VOUCHER	1/30/01	542.33	0.00	0.00	542.33	0.00	60
VCH048208	4177	VOUCHER	2/13/01	154.98	0.00	0.00	154.98	0.00	66
VCH048317	37767	VOUCHER	2/20/01	435.72	0.00	435.72	0.00	0.00	59
VCH047823	4290	VOUCHER	4/4/01	337.58	337.58	0.00	0.00	0.00	16
VCH047824	4300	VOUCHER	4/10/01	74.91	74.91	0.00	0.00	0.00	10
Vendor: Savoury LaiHome US				Totals:	1,545.52	412.49	435.72	697.31	0.00
Vendor: SBC Datacom									

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Include Future Trxs: No Include Trxs Paid in Full: No

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					-Continued...				
Vendor: SBC Datacom SBC Datacomm					-Continued...				
VCH046197	276-034478	VOUCHER	1/30/01	216.00	0.00	0.00	216.00	0.00	80
VCH046205	276-034064	VOUCHER	1/31/01	1,944.00	0.00	0.00	1,944.00	0.00	79
Vendor: SBC Datacom Home US				Totals:	2,160.00	0.00	0.00	2,160.00	0.00
Vendor: Schmidt M Mark Schmidt									
DISB005356	DB000186	DB.MEMO		(910.94)	0.00	0.00	0.00	(910.94)	
Vendor: Schmidt M Home US				Totals:	(910.94)	0.00	0.00	0.00	(910.94)
Vendor: Schwartz Schwartz Communications, Inc.									
VCH045280	2014	VOUCHER	11/1/00	188.48	0.00	0.00	0.00	188.48	170
Vendor: Schwartz Home US				Totals:	188.48	0.00	0.00	188.48	
Vendor: Sears Roebuck Sears Roebuck & Co:Floor10									
VCH047638	Overpayment	VOUCHER	4/18/01	3,717.00	3,717.00	0.00	0.00	0.00	2
Vendor: Sears Roebuck Home US				Totals:	3,717.00	3,717.00	0.00	0.00	
Vendor: SecurityLink SecurityLink									
VCH046206	47180692	VOUCHER	2/9/01	237.00	0.00	0.00	237.00	0.00	70
VCH046337	45445867	VOUCHER	12/1/00	155.40	0.00	0.00	0.00	155.40	140
VCH046336	45424551	VOUCHER	11/21/00	10,434.00	0.00	0.00	0.00	10,434.00	150
Vendor: SecurityLink Home US				Totals:	10,826.40	0.00	0.00	237.00	10,589.40
Vendor: Selfre Assoc Selfre Associates, Inc.									
DISB015611	DB000396	DB.MEMO		(2,000.00)	0.00	0.00	0.00	(2,000.00)	
DISB015612	DB000397	DB.MEMO		(2,000.00)	0.00	0.00	0.00	(2,000.00)	
DISB015621	DB000406	DB.MEMO		(2,000.00)	0.00	0.00	0.00	(2,000.00)	
VCH045291	10489	VOUCHER	1/13/01	2,000.00	0.00	0.00	0.00	2,000.00	97
VCH046209	010803	VOUCHER	2/13/01	2,000.00	0.00	0.00	2,000.00	0.00	66
Vendor: Selfre Assoc Home US				Totals:	(2,000.00)	0.00	0.00	2,000.00	(4,000.00)
Vendor: Semans Com Semans Communications Inc.									
VCH044795	26802	VOUCHER	1/12/01	3,840.00	0.00	0.00	0.00	3,840.00	98
Vendor: Semans Co Home US				Totals:	3,840.00	0.00	0.00	3,840.00	
Vendor: Shareholder Shareholder.com									
VCH045146	QNTS1200	VOUCHER	1/6/01	3,570.00	0.00	0.00	0.00	3,570.00	104
Vendor: Shareholder Home US				Totals:	3,570.00	0.00	0.00	3,570.00	
Vendor: ShoeHorn, In ShoeHorn, Inc.									
VCH046654	727	VOUCHER	1/29/01	6,775.71	0.00	0.00	6,775.71	0.00	81
Vendor: ShoeHorn, I Home US				Totals:	6,775.71	0.00	0.00	6,775.71	0.00
Vendor: Shore.Net Shore.Net									
VCH045188	A489345	VOUCHER	1/17/01	159.46	0.00	0.00	0.00	159.46	93

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TO NUM	DOC NUM	TRX-TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Shore.Net Shore.Net					- Continued...				
VCH046318	A502986	VOUCHER	2/17/01	169.00	0.00	0.00	169.00	0.00	62
Vendor : Shore.Net Home US				Totals:	328.46	0.00	0.00	169.00	159.46
Vendor : Shotgun Shotgun Delivery									
VCH046200	226773	VOUCHER	1/31/01	35.49	0.00	0.00	35.49	0.00	79
VCH046366	226827	VOUCHER	12/31/00	35.00	0.00	0.00	0.00	35.00	110
Vendor : Shotgun Home US				Totals:	70.49	0.00	0.00	35.49	35.00
Vendor : Siebel Syste Siebel Systems									
VCH044049	33090	VOUCHER	12/28/00	160,000.00	0.00	0.00	0.00	160,000.00	113
Vendor : Siebel SystiHome US				Totals:	160,000.00	0.00	0.00	0.00	160,000.00
Vendor : Siemens Siemens Enterprise Networks									
VCH043006	A121100412	VOUCHER	12/11/00	23,200.00	0.00	0.00	0.00	23,200.00	130
VCH045275	B012900902	VOUCHER	1/29/01	395.00	0.00	0.00	395.00	0.00	81
VCH045415	A122900163	VOUCHER	12/29/00	82,537.80	0.00	0.00	0.00	82,537.80	112
VCH045416	A122900164	VOUCHER	12/29/00	26,317.74	0.00	0.00	0.00	26,317.74	112
VCH046196	B021201725	VOUCHER	2/12/01	520.00	0.00	0.00	520.00	0.00	67
VCH046211	A122100897	VOUCHER	12/21/00	430.83	0.00	0.00	0.00	430.83	120
VCH046212	B011200760	VOUCHER	1/12/01	125.00	0.00	0.00	0.00	125.00	98
VCH046213	B011500853	VOUCHER	1/15/01	125.00	0.00	0.00	0.00	125.00	95
VCH046214	B011500857	VOUCHER	1/15/01	125.00	0.00	0.00	0.00	125.00	95
VCH046215	B011600576	VOUCHER	1/16/01	125.00	0.00	0.00	0.00	125.00	94
VCH046363	B012900338	VOUCHER	1/29/01	7,250.00	0.00	0.00	7,250.00	0.00	81
VCH046364	A122201427	VOUCHER	12/22/00	4,139.60	0.00	0.00	0.00	4,139.60	119
Vendor : Siemens Home US				Totals:	145,290.77	0.00	0.00	8,165.00	137,125.77
Vendor : Sigis Sigis									
VCH046246	12985	VOUCHER	2/14/01	888.89	0.00	0.00	888.89	0.00	65
Vendor : Sigis Home US				Totals:	888.89	0.00	0.00	888.89	0.00
Vendor : SimpliCTI SimpliCTI Software Solutions, Inc									
VCH045147	Q01270101	VOUCHER	1/27/01	997.50	0.00	0.00	997.50	0.00	83
Vendor : SimpliCTI Home US				Totals:	997.50	0.00	0.00	997.50	0.00
Vendor : Sisca's Sons Sisca's Sons Shredding Service									
VCH044133	5599	VOUCHER	1/11/01	620.00	0.00	0.00	0.00	620.00	99
Vendor : Sisca's SonHome US				Totals:	620.00	0.00	0.00	0.00	620.00
Vendor : Skyline Su Skyline Supply Co. Inc.									
VCH045111	DB000018	DB.MEMO		(69.71)	0.00	0.00	0.00	(69.71)	
VCH04507856	DB00215	DB.MEMO		(169.39)	0.00	0.00	0.00	(169.39)	
VCH045146	308480-0	VOUCHER	1/23/01	406.19	0.00	0.00	406.19	0.00	87
Vendor : Skyline Su Home US				Totals:	167.09	0.00	0.00	406.19	(239.10)
Vendor : SkySoft SkySoft Corporation									

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TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: SkySoft SkySoft Corporation					- Continued...				
DISB023702	DB000630	DB.MEMO		(7,930.00)	0.00	0.00	0.00	(7,930.00)	
Vendor: SkySoft Home US			Totals:	(7,930.00)	0.00	0.00	0.00	(7,930.00)	
Vendor: SKYTEL SKYTEL									
VCH046188	0182309665	VOUCHER	1/27/01	6,703.65	0.00	0.00	6,703.65	0.00	83
Vendor: SKYTEL Home US			Totals:	6,703.65	0.00	0.00	6,703.65	0.00	
Vendor: SoftWorld SoftWorld, Inc.									
VCH044044	5896	VOUCHER	12/28/00	4,350.00	0.00	0.00	0.00	4,350.00	113
VCH044670	5852	VOUCHER	12/21/00	1,360.00	0.00	0.00	0.00	1,360.00	120
VCH044671	5865	VOUCHER	12/28/00	1,360.00	0.00	0.00	0.00	1,360.00	113
VCH044672	5878	VOUCHER	12/28/00	1,224.00	0.00	0.00	0.00	1,224.00	113
VCH046308	6182	VOUCHER	2/14/01	1,360.00	0.00	0.00	1,360.00	0.00	65
Vendor: SoftWorld Home US			Totals:	9,654.00	0.00	0.00	1,360.00	8,294.00	
Vendor: Solomon-Page Solomon-Page Group Ltd.									
VCH047677	20155	VOUCHER	4/7/01	2,040.00	2,040.00	0.00	0.00	0.00	13
VCH047694	20048	VOUCHER	3/31/01	2,269.50	2,269.50	0.00	0.00	0.00	20
Vendor: Solomon-Pi Home US			Totals:	4,309.50	4,309.50	0.00	0.00	0.00	
Vendor: SoluTech C. SoluTech Consulting Services, Inc.									
VCH044702	3746	VOUCHER	1/15/01	4,531.50	0.00	0.00	0.00	4,531.50	95
VCH045295	3654	VOUCHER	12/15/00	3,160.50	0.00	0.00	0.00	3,160.50	126
VCH045298	3776	VOUCHER	1/31/01	6,042.00	0.00	0.00	6,042.00	0.00	79
VCH046282	3823	VOUCHER	2/20/01	4,770.00	0.00	4,770.00	0.00	0.00	59
VCH046704	3877	VOUCHER	3/10/01	2,014.00	0.00	2,014.00	0.00	0.00	41
Vendor: SoluTech C Home US			Totals:	20,518.00	0.00	6,784.00	6,042.00	7,692.00	
Vendor: Southwestern Southwestern Bell									
VCH046183	7135223034-1/2	VOUCHER	1/25/01	254.63	0.00	0.00	254.63	0.00	85
Vendor: Southwester Home US			Totals:	254.63	0.00	0.00	254.63	0.00	
Vendor: Southworth Southworth-Milton, Inc.									
VCH045167	SERV0250727	VOUCHER	1/29/01	414.39	0.00	0.00	414.39	0.00	81
Vendor: Southworth Home US			Totals:	414.39	0.00	0.00	414.39	0.00	
Vendor: Sprint 01 Sprint PCS									
VCH046202	00059415407-2/	VOUCHER	2/15/01	18.61	0.00	0.00	18.61	0.00	64
VCH046210	00059415407	VOUCHER	1/15/01	95.97	0.00	0.00	0.00	95.97	95
Vendor: Sprint 01 Home US			Totals:	114.58	0.00	0.00	18.61	95.97	
Vendor: Standard Reg Standard Register									
VCH046492	4394764	VOUCHER	2/21/01	247.19	0.00	247.19	0.00	0.00	58
Vendor: Standard R Home US			Totals:	247.19	0.00	247.19	0.00	0.00	
Vendor: State Board									

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Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: State Board State Board Of Equalization					- Continued...				
VCH046707	Feb01	VOUCHER	3/6/01	10,551.00	0.00	10,551.00	0.00	0.00	45
VCH047245	Q3FY01	VOUCHER	3/16/01	618.80	0.00	618.80	0.00	0.00	35
Vendor: State Board Home US					Totals:	11,169.80	0.00	11,169.80	0.00
Vendor: Summit Sof Summit Software Company									
VCH046559	10691	VOUCHER	2/9/01	40,000.00	0.00	0.00	40,000.00	0.00	70
Vendor: Summit Sof Home US					Totals:	40,000.00	0.00	40,000.00	0.00
Vendor: Sun Micros Sun Microsystems Inc									
VCH043118	405229	VOUCHER	12/4/00	13,285.52	0.00	0.00	0.00	13,285.52	137
VCH043689	405367	VOUCHER	12/4/00	498.13	0.00	0.00	0.00	498.13	137
VCH043690	420538	VOUCHER	12/28/00	1,312.82	0.00	0.00	0.00	1,312.82	113
VCH043692	420263	VOUCHER	12/28/00	11,370.13	0.00	0.00	0.00	11,370.13	113
VCH046194	393496	VOUCHER	11/13/00	3,364.41	0.00	0.00	0.00	3,364.41	158
VCH046195	422254	VOUCHER	12/30/00	2,567.69	0.00	0.00	0.00	2,567.69	111
Vendor: Sun Micros Home US					Totals:	32,398.70	0.00	0.00	32,398.70
Vendor: Sunlite Cafe Sunlite Cafe									
VCH044174	01/10/01	VOUCHER	1/10/01	665.00	0.00	0.00	0.00	665.00	100
VCH044880	013101	VOUCHER	1/31/01	735.00	0.00	0.00	735.00	0.00	79
VCH045809	Jan 01	VOUCHER	2/12/01	740.00	0.00	0.00	740.00	0.00	67
VCH047886	4/12/01	VOUCHER	4/12/01	200.00	200.00	0.00	0.00	0.00	8
VCH047667	4/9/01-STMT	VOUCHER	4/9/01	750.00	750.00	0.00	0.00	0.00	11
Vendor: Sunlite Cafe Home US					Totals:	3,090.00	950.00	0.00	1,475.00
Vendor: Sweet & Savo Sweet & Savory									
VCH045153	17814	VOUCHER	2/7/01	263.45	0.00	0.00	263.45	0.00	72
VCH046201	17847	VOUCHER	2/15/01	109.85	0.00	0.00	109.85	0.00	64
VCH046203	17828	VOUCHER	2/9/01	201.00	0.00	0.00	201.00	0.00	70
VCH046204	17824	VOUCHER	2/8/01	169.65	0.00	0.00	169.65	0.00	71
Vendor: Sweet & Sav Home US					Totals:	743.95	0.00	0.00	743.95
Vendor: Table Group The Table Group, Inc									
VCH045814	347	VOUCHER	12/6/00	12,586.90	0.00	0.00	0.00	12,586.90	135
Vendor: Table Group Home US					Totals:	12,586.90	0.00	0.00	12,586.90
Vendor: Tamburri Deb Deborah Tamburri									
VCH046121	w/e 2/10/01	VOUCHER	2/10/01	587.75	0.00	0.00	587.75	0.00	69
Vendor: Tamburri D Home US					Totals:	587.75	0.00	0.00	587.75
Vendor: Tanner Insur Tanner Insurance Brokers									
VCH046511	DB000536	DB.MEMO		(7,779.31)	0.00	0.00	0.00	(7,779.31)	
Vendor: Tanner Insu Home US					Totals:	(7,779.31)	0.00	0.00	(7,779.31)
Vendor: Tatro Gina Gina Tatro									
DISB018961	DB000538	DB.MEMO		(175.91)	0.00	0.00	0.00	(175.91)	

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Branch Code: default Default Branch Code					- Continued -				
Vendor: Tatro Gina Home US				Totals: (175.91)	0.00	0.00	0.00	(175.91)	
Vendor: Tehnology Ma Technology Marketing Corp./CTI									
VCH044160	CSSP21012	VOUCHER	12/19/00	49,200.00 X	0.00	0.00	0.00	49,200.00	122
VCH045152	20001234	VOUCHER	1/1/01	5,567.50 /	0.00	0.00	0.00	5,567.50	109
VCH046217	1798	VOUCHER	1/1/01	4,802.50 /	0.00	0.00	0.00	4,802.50	109
Vendor: Tehnology IHome US				Totals: 59,570.00	0.00	0.00	0.00	59,570.00	
Vendor: Tek Trans/NY Tek Translation International									
VCH045390	Corp. Brochures	VOUCHER	2/9/01	8,409.00	0.00	0.00	8,409.00	0.00	70
Vendor: Tek Trans/H Home US				Totals: 8,409.00	0.00	0.00	8,409.00	0.00	
Vendor: Tennessee De Tennessee Dept. Of Revenue									
VCH047285	Sep/Jun 01	VOUCHER	3/22/01	75.00	75.00	0.00	0.00	0.00	29
VCH047659	Mar01 Sales Tax	VOUCHER	4/18/01	1,793.00	1,793.00	0.00	0.00	0.00	1
Vendor: Tennessee Home US				Totals: 1,868.00	1,868.00	0.00	0.00	0.00	
Vendor: Thomson Fin Thomson Financial									
VCH047269	1788097-A1-16	VOUCHER	10/26/00	465.42	0.00	0.00	0.00	465.42	176
Vendor: Thomson FHome US				Totals: 465.42	0.00	0.00	0.00	465.42	
Vendor: Thomson Fina Thomson Financial Media									
VCH045151	45060001	VOUCHER	9/27/00	100.00	0.00	0.00	0.00	100.00	205
VCH045290	45122001	VOUCHER	9/27/00	5,593.00	0.00	0.00	0.00	5,593.00	205
Vendor: Thomson FHome US				Totals: 5,693.00	0.00	0.00	0.00	5,693.00	
Vendor: TRCA T.R.C.A.									
VCH044539	54649	VOUCHER	1/9/01	458.65	0.00	0.00	0.00	458.65	101
VCH044541	54893	VOUCHER	1/16/01	24.00	0.00	0.00	0.00	24.00	94
VCH045270	55388	VOUCHER	1/26/01	722.85	0.00	0.00	722.85	0.00	84
Vendor: TRCA Home US				Totals: 1,205.50	0.00	0.00	722.85	482.65	
Vendor: Trinity Wat1 Trinity Water									
DIS0008011	DB000225	DB.MEMO		(65.20)	0.00	0.00	0.00	(65.20)	
Vendor: Trinity Wat0 Home US				Totals: (65.20)	0.00	0.00	0.00	(65.20)	
Vendor: UBS AG UBS AG									
VCH047637	Duplicate Pymt	VOUCHER	4/18/01	1,882.01	1,882.01	0.00	0.00	0.00	2
Vendor: UBS AG Home US				Totals: 1,882.01	1,882.01	0.00	0.00	0.00	
Vendor: ULINE ULINE									
VCH045608	3851107	VOUCHER	2/6/01	54.05	0.00	0.00	54.05	0.00	73
Vendor: ULINE Home US				Totals: 54.05	0.00	0.00	54.05	0.00	
Vendor: United Parce United Parcel Service									

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Aged Payables By: Branch Code/Vendor Code

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Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: United Parce United Parcel Service					- Continued...				
VCH046219	966304051	VOUCHER	2/3/01	59.17	0.00	0.00	59.17	0.00	78
VCH047822	966304141	VOUCHER	4/7/01	130.88	130.88	0.00	0.00	0.00	13
Vendor: United ParHome US					Totals:	190.05	130.88	0.00	59.17
Vendor: USRefresh USRefresh									
VCH045277	124345	VOUCHER	1/30/01	808.25	0.00	0.00	808.25	0.00	80
VCH046743	125150	VOUCHER	3/1/01	800.75	0.00	800.75	0.00	0.00	50
VCH047858	125818	VOUCHER	3/28/01	182.05	182.05	0.00	0.00	0.00	22
Vendor: USRefresh Home US					Totals:	1,791.05	182.05	800.75	808.25
Vendor: UUNET Techno UUNET Technologies									
VCH046218	5026945-2/01	VOUCHER	2/1/01	542.29	0.00	0.00	542.29	0.00	78
Vendor: UUNET TecHome US					Totals:	542.29	0.00	0.00	542.29
Vendor: Valley Facil Valley Facilities Management Corp.									
VCH044895	01-101	VOUCHER	1/9/01	1,275.00	0.00	0.00	0.00	1,275.00	101
Vendor: Valley Facil Home US					Totals:	1,275.00	0.00	0.00	1,275.00
Vendor: Vantas Inc. Vantas Inc.									
VCH046343	0157162-Svcs.	VOUCHER	2/19/01	977.12	0.00	977.12	0.00	0.00	60
Vendor: Vantas Inc. Home US					Totals:	977.12	0.00	977.12	0.00
Vendor: Vega Info Vega Informatica SPA									
VCH047836	Overpayment	VOUCHER	4/18/01	555.22	555.22	0.00	0.00	0.00	2
Vendor: Vega Info Home US					Totals:	555.22	555.22	0.00	0.00
Vendor: Verizon Verizon									
DISB029456	DB000723	DB.MEMO		(89.01)	0.00	0.00	0.00	(89.01)	
DISB032639	DB000724	DB.MEMO		(49.45)	0.00	0.00	0.00	(49.45)	
DISB032840	DB000725	DB.MEMO		(19.84)	0.00	0.00	0.00	(19.84)	
VCH045166	9786359784*	VOUCHER	1/11/01	137.48	0.00	0.00	0.00	137.48	99
VCH045386	9784819396*	VOUCHER	1/25/01	99.41	0.00	0.00	99.41	0.00	85
VCH048220	9782844104-1/2	VOUCHER	1/25/01	19.92	0.00	0.00	19.92	0.00	85
VCH046221	5087872800-2/0	VOUCHER	2/5/01	1,343.77	0.00	0.00	1,343.77	0.00	74
VCH046222	5087872800-1/0	VOUCHER	1/5/01	1,336.56	0.00	0.00	0.00	1,336.56	105
VCH046278	9786359784-2/1	VOUCHER	2/11/01	137.57	0.00	0.00	137.57	0.00	68
VCH046669	9786359784-3/1	VOUCHER	2/12/01	52.04	0.00	0.00	52.04	0.00	67
VCH046670	5087872800-3/5	VOUCHER	2/28/01	806.82	0.00	806.82	0.00	0.00	51
VCH046714	9784819396-2/2	VOUCHER	2/25/01	96.31	0.00	96.31	0.00	0.00	54
VCH046721	9782844104-2/2	VOUCHER	2/25/01	19.69	0.00	19.69	0.00	0.00	54
VCH047265	9782632941-2/1	VOUCHER	2/19/01	48.88	0.00	48.88	0.00	0.00	60
VCH047266	9782635017-2/1	VOUCHER	2/19/01	86.14	0.00	86.14	0.00	0.00	60
Vendor: Verizon Home US					Totals:	4,026.29	0.00	1,057.84	1,652.71
Vendor: Verizon 401 Verizon									
VCH045201	4018489977**	VOUCHER	1/18/01	551.22	0.00	0.00	0.00	551.22	92
VCH046723	4018489977-2/1	VOUCHER	2/18/01	461.76	0.00	0.00	461.76	0.00	61
Vendor: Verizon 401Home US					Totals:	1,012.98	0.00	0.00	461.76

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Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Verizon Wire Verizon Wireless, #09584238801105									
VCH046321	09584238-60110	VOUCHER	2/14/01	81.02	0.00	0.00	81.02	0.00	65
Vendor : Verizon Wtr Home US				Totals:	81.02	0.00	0.00	81.02	0.00
Vendor : Verizon508 Verizon									
VCH045287	508M16-372835	VOUCHER	1/25/01	1,524.16	0.00	0.00	1,524.16	0.00	85
Vendor : Verizon508 Home US				Totals:	1,524.16	0.00	0.00	1,524.16	0.00
Vendor : Verizonwire Verizon Wireless									
VCH045210	0866383380110	VOUCHER	1/11/01	117.79	0.00	0.00	0.00	117.79	99
VCH046316	8683833601105	VOUCHER	2/11/01	191.03	0.00	0.00	191.03	0.00	68
Vendor : VerizonwireHome US				Totals:	308.82	0.00	0.00	191.03	117.79
Vendor : Vermont Dept Vermont Dept. Of Taxes									
VCH047661	VT Sales Tax Pr	VOUCHER	4/19/01	408.72	408.72	0.00	0.00	0.00	1
Vendor : Vermont DeHome US				Totals:	408.72	408.72	0.00	0.00	0.00
Vendor : W. B. Mason W. B. Mason Company, Inc.									
VCH047465	W27192	VOUCHER	3/29/01	66.45	66.45	0.00	0.00	0.00	22
Vendor : W. B. MasonHome US				Totals:	66.45	66.45	0.00	0.00	0.00
Vendor : Warren Mary Mary Warren									
VCH046226	Phone exp.	VOUCHER	2/26/01	63.47	0.00	63.47	0.00	0.00	53
Vendor : Warren MarHome US				Totals:	63.47	0.00	63.47	0.00	0.00
Vendor : Washington03 Washington State Dept of Revenue									
VCH046706	Q1FY01/WA	VOUCHER	3/6/01	868.00	0.00	868.00	0.00	0.00	45
Vendor : WashingtonHome US				Totals:	868.00	0.00	868.00	0.00	0.00
Vendor : Waste Manang Waste Management of Central MA									
VCH046236	064622704470	VOUCHER	2/1/01	513.11	0.00	0.00	513.11	0.00	78
Vendor : Waste ManiHome US				Totals:	513.11	0.00	0.00	513.11	0.00
Vendor : Water Supply Water Supply District of Acton									
VCH047486	Acct. #1516-4/4	VOUCHER	4/4/01	338.50	338.50	0.00	0.00	0.00	16
Vendor : Water SuppHome US				Totals:	338.50	338.50	0.00	0.00	0.00
Vendor : WebLink Wire WebLink Wireless									
VCH046239	113979346	VOUCHER	1/3/01	86.82	0.00	0.00	0.00	86.82	107
VCH046353	114253027	VOUCHER	2/2/01	84.94	0.00	0.00	84.94	0.00	77
VCH047715	114506154	VOUCHER	3/2/01	84.94	0.00	84.94	0.00	0.00	49
Vendor : WebLink WHome US				Totals:	256.70	0.00	84.94	84.94	86.82

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Aged Payables By: Branch Code/Vendor Code

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Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Wells Leonar Leonard Wells									
VCH007782	Avon/Fee	VOUCHER	8/8/97	4,462.50	0.00	0.00	0.00	4,462.50	1,351
Vendor: Wells Leon:Home US				Totals:	4,462.50	0.00	0.00	4,462.50	
Vendor: Westbrook Co Westbrook Compliance Center									
VCH045684	670	VOUCHER	2/2/01	69.17	0.00	0.00	69.17	0.00	77
Vendor: Westbrook Home US				Totals:	69.17	0.00	69.17	0.00	
Vendor: Wildman, Har Wildman, Harrold, Allen & Dixon									
VCH048252	152823	VOUCHER	11/22/00	6,135.39	0.00	0.00	0.00	6,135.39	149
Vendor: Wildman, H Home US				Totals:	6,135.39	0.00	0.00	6,135.39	
Vendor: Williams/IL Williams Communications Solutions, LLC									
VCH046356	14395.P	VOUCHER	2/19/01	291.89	0.00	291.89	0.00	0.00	60
VCH046357	14394.P	VOUCHER	2/19/01	433.95	0.00	433.95	0.00	0.00	60
VCH046358	14398.P	VOUCHER	2/19/01	534.60	0.00	534.60	0.00	0.00	60
VCH046359	14397.P	VOUCHER	2/19/01	534.60	0.00	534.60	0.00	0.00	60
VCH046390	14396.P	VOUCHER	2/19/01	534.60	0.00	534.60	0.00	0.00	60
VCH046361	14399.P	VOUCHER	2/19/01	13.20	0.00	13.20	0.00	0.00	60
VCH046362	14400.P	VOUCHER	2/19/01	534.60	0.00	534.60	0.00	0.00	60
VCH046739	14339.P	VOUCHER	2/16/01	11,087.58	0.00	0.00	11,087.58	0.00	63
Vendor: Williams/IL Home US				Totals:	13,965.82	0.00	2,977.44	11,087.58	0.00
Vendor: WilliamsComm Williams Communications Solutions, LLC									
VCH046224	1695031	VOUCHER	2/2/01	100.00	0.00	0.00	100.00	0.00	77
VCH046229	1682724	VOUCHER	1/30/01	200.00	0.00	0.00	200.00	0.00	80
VCH046230	1674240	VOUCHER	1/29/01	150.00	0.00	0.00	150.00	0.00	81
VCH046231	1428028	VOUCHER	10/27/00	300.00	0.00	0.00	0.00	300.00	175
VCH046232	1446309	VOUCHER	11/2/00	860.44	0.00	0.00	0.00	860.44	169
VCH046233	1494000	VOUCHER	11/17/00	459.56	0.00	0.00	0.00	459.56	154
VCH046234	45929	VOUCHER	12/21/00	3,714.90	0.00	0.00	0.00	3,714.90	120
VCH046237	1695030	VOUCHER	2/2/01	150.00	0.00	0.00	150.00	0.00	77
VCH046238	1580150	VOUCHER	12/20/00	50.00	0.00	0.00	0.00	50.00	121
VCH046740	1738885	VOUCHER	2/22/01	2,949.60	0.00	2,949.60	0.00	0.00	57
VCH046741	54376	VOUCHER	2/15/01	650.00	0.00	0.00	650.00	0.00	64
VCH046742	54375	VOUCHER	2/15/01	50.00	0.00	0.00	50.00	0.00	64
Vendor: WilliamsCo Home US				Totals:	9,834.50	0.00	2,949.60	1,300.00	5,384.90
Vendor: Wisconsin De Wisconsin Department Of Revenue									
VCH047660	Mar01 Sales Tax	VOUCHER	4/19/01	1,571.25	1,571.25	0.00	0.00	0.00	1
Vendor: Wisconsin H Home US				Totals:	1,571.25	1,571.25	0.00	0.00	
Vendor: www.Call www.CallCenterWorld.Com									
VCH045880	328	VOUCHER	1/31/01	16,500.00	0.00	0.00	16,500.00	0.00	79
Vendor: www.Call Home US				Totals:	16,500.00	0.00	16,500.00	0.00	
Vendor: XO Comm XO Communications									
VCH045997	0000070000022	VOUCHER	1/7/01	1,289.25	0.00	0.00	0.00	1,289.25	103
Vendor: XO Comm Home US				Totals:	1,289.25	0.00	0.00	1,289.25	

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Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default				Default Branch Code		- Continued...			
Vendor : XO Communica XO Communications									
/CH046240	11645784	VOUCHER	2/1/01	3,445.00	0.00	0.00	3,445.00	0.00	78
/CH046367	9658769	VOUCHER	7/1/00	2,050.00	0.00	0.00	0.00	2,050.00	293
Vendor : XO Commu Home US				Totals:	5,495.00	0.00	0.00	3,445.00	2,050.00
Vendor : Zee Med/MA Zee Medical Service Co.									
/CH045668	65068472	VOUCHER	12/27/00	65.78	0.00	0.00	0.00	65.78	114
/CH046241	65068065	VOUCHER	2/21/01	39.22	0.00	39.22	0.00	0.00	58
Vendor : Zee Med/M/Home US				Totals:	105.00	0.00	39.22	0.00	65.78
Branch Code: default Home US				Totals:	6,237,164.76	553,173.31	699,968.74	860,578.33	4,123,424.38
Branch Code: GA State of Georgia Rent									
Vendor : OmniNY02 Omni Offices/ New York - Midtown N, Inc.									
DISB016105	DB000440	DB.MEMO		(2,877.97)	0.00	0.00	0.00	(2,877.97)	
Vendor : OmniNY02 Home US				Totals:	(2,877.97)	0.00	0.00	0.00	(2,877.97)
Branch Code: GA Home US				Totals:	(2,877.97)	0.00	0.00	0.00	(2,877.97)
REPORT TOTALS: Home US				Totals:	6,234,286.79	553,173.31	699,968.74	860,578.33	4,120,546.41
Total number of vendors listed: 335									

3,671,180 pre-petition
256,107 post-petition
6,234,287 g//

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Aged Payables By: Branch Code/Vendor Code

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Mustang Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: Default		Default							
Vendor: All American		All American Delivery & Moving, Inc							
VO1749	295014	VOUCHER	12/6/00	95.00	0.00	0.00	0.00	95.00	135
Vendor: All America Home US		Totals:		95.00	0.00	0.00	0.00	95.00	
Vendor: Allied Digt		Allied Digital Technologies							
VO1806	Cld#112392	VOUCHER	2/21/01	328.78	0.00	328.78	0.00	0.00	58
Vendor: Allied Digt Home US		Totals:		328.78	0.00	328.78	0.00	0.00	
Vendor: Amerit IL		Ameritech							
VO1854	test	VOUCHER	2/1/01	1.00	0.00	0.00	1.00	0.00	78
Vendor: Amerit IL Home US		Totals:		1.00	0.00	0.00	1.00	0.00	
Vendor: Arrowhead		Arrowhead Mountain Spring Water							
VO1747	ool0021627633	VOUCHER	12/6/00	14.90	0.00	0.00	0.00	14.90	135
VO1782	01A0021627633	VOUCHER	1/5/01	33.04	0.00	0.00	0.00	33.04	104
VO1863	10B0021627633	VOUCHER	2/6/01	34.59	0.00	0.00	34.59	0.00	73
VO1844	01D0021627633	VOUCHER	4/8/01	43.03	43.03	0.00	0.00	0.00	14
Vendor: Arrowhead Home US		Totals:		125.56	43.03	0.00	34.59	47.94	
Vendor: Ascom Hasler		Ascom Hasler Mailing Systems							
VO1748	632493	VOUCHER	12/15/00	144.96	0.00	0.00	0.00	144.96	126
Vendor: Ascom Has Home US		Totals:		144.96	0.00	0.00	0.00	144.96	
Vendor: AT & T Wtr04		AT&T Wireless Service							
VO1778	Jan01	VOUCHER	2/3/01	322.46	0.00	0.00	322.46	0.00	76
Vendor: AT & T Wtr Home US		Totals:		322.46	0.00	0.00	322.46	0.00	
Vendor: AT&T		AT&T Acct #661-671-4924							
VO1768	0565389755001	VOUCHER	2/9/01	33.38	0.00	0.00	33.38	0.00	70
VO1825	Feb01	VOUCHER	2/1/01	27.80	0.00	0.00	27.80	0.00	78
Vendor: AT&T Home US		Totals:		61.18	0.00	0.00	61.18	0.00	
Vendor: AT&T AZ		AT&T							
VO1841	Feb01	VOUCHER	2/17/01	92.29	0.00	0.00	92.29	0.00	62
Vendor: AT&T AZ Home US		Totals:		92.29	0.00	0.00	92.29	0.00	
Vendor: AT&T Wire AZ		AT&T Wireless Services							
VO1842	Feb01	VOUCHER	2/7/01	24.20	0.00	0.00	24.20	0.00	72
VO1843	Feb01/1312608	VOUCHER	2/7/01	22.71	0.00	0.00	22.71	0.00	72
Vendor: AT&T Wire Home US		Totals:		46.91	0.00	0.00	46.91	0.00	
Vendor: AT&T Wire CA		AT&T Wireless Services							
VO1804	Jan01	VOUCHER	2/4/01	165.76	0.00	0.00	165.76	0.00	75
VO1828	Jan	VOUCHER	1/4/01	30.49	0.00	0.00	0.00	30.49	106
VO1852	38670192/Feb0	VOUCHER	3/1/01	227.81	0.00	227.81	0.00	0.00	50

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Mustang Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: Default Default					- Continued...				
Vendor: AT&T Wire Home US				Totals:	424.06	0.00	227.81	165.76	30.49
Vendor: AT&T/06 AT&T									
VO1873	0512837959001	VOUCHER	2/19/01	11.09	0.00	11.09	0.00	0.00	60
Vendor: AT&T/06 Home US				Totals:	11.09	0.00	11.09	0.00	0.00
Vendor: AT&T/AZ 02 AT&T									
VO1839	1312590218/feb	VOUCHER	2/7/01	87.38	0.00	0.00	87.38	0.00	72
Vendor: AT&T/AZ 02 Home US				Totals:	87.38	0.00	87.38	0.00	0.00
Vendor: AT&T/AZ 04 AT&T #058 535 0952-001									
VO1881	Feb01	VOUCHER	2/27/01	33.84	0.00	33.84	0.00	0.00	52
VO1941	6613879217/Mar	VOUCHER	3/19/01	11.07	0.00	11.07	0.00	0.00	32
VO1943	6613835820	VOUCHER	3/31/01	9.91	9.91	0.00	0.00	0.00	20
Vendor: AT&T/AZ 04 Home US				Totals:	54.82	9.91	44.91	0.00	0.00
Vendor: AT&T-AZ 8001 AT&T-AZ									
VO1824	Feb01/80017214	VOUCHER	2/1/01	958.89	0.00	0.00	958.89	0.00	78
	7211901395	VOUCHER	4/1/01	988.40	988.40	0.00	0.00	0.00	19
Vendor: AT&T-AZ 8 Home US				Totals:	1,947.29	988.40	0.00	958.89	0.00
Vendor: AT&TWire/DL AT&T Wireless Services#152359600									
VO1840	feb01	VOUCHER	2/17/01	283.32	0.00	0.00	283.32	0.00	62
Vendor: AT&TWire/Home US				Totals:	283.32	0.00	0.00	283.32	0.00
Vendor: BellSouth NC BellSouth									
VO1809	9546300155/Jar	VOUCHER	1/19/01	135.44	0.00	0.00	0.00	135.44	91
VO1865	Feb01	VOUCHER	2/19/01	47.96	0.00	47.96	0.00	0.00	60
Vendor: BellSouth N Home US				Totals:	183.40	0.00	47.96	0.00	135.44
Vendor: BellSouth PA BellSouth Wireless Data									
VO1783	379301	VOUCHER	1/1/01	592.58	0.00	0.00	0.00	592.58	109
Vendor: BellSouth P Home US				Totals:	592.58	0.00	0.00	0.00	592.58
Vendor: BMI Mechanic BMI Mechanical Inc									
VO1750	24517G	VOUCHER	12/31/00	961.00	0.00	0.00	0.00	961.00	110
VO1751	24337	VOUCHER	11/30/00	961.00	0.00	0.00	0.00	961.00	141
VO1805	24688G	VOUCHER	1/31/01	961.00	0.00	0.00	961.00	0.00	79
VO1916	000939	VOUCHER	2/20/01	240.00	0.00	240.00	0.00	0.00	59
Vendor: BMI Mechai Home US				Totals:	3,123.00	0.00	240.00	961.00	1,922.00
Vendor: Bobs Jung Bobs Jungle									
VO1767	16981	VOUCHER	2/1/01	95.00	0.00	0.00	95.00	0.00	78
VO1864	18468	VOUCHER	3/1/01	95.00	0.00	95.00	0.00	0.00	50
Vendor: Bobs Jung Home US				Totals:	190.00	0.00	95.00	95.00	0.00

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Aged Payables By: Branch Code/Vendor Code

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Mustang Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: Default Default					- Continued...				
Vendor : California W California Water Service Co									
VO1808	Jan/016270136C	VOUCHER	12/18/00	250.46	0.00	0.00	0.00	250.46	123
VO1834	Jan/Feb 01	VOUCHER	2/21/01	233.67	0.00	233.67	0.00	0.00	58
VO1917	Feb01	VOUCHER	2/16/01	21.21	0.00	0.00	21.21	0.00	63
Vendor : California WHome US				Totals:	505.34	0.00	233.67	21.21	250.46
Vendor : Coffee Brea Coffee Break Service, Inc									
VO1753	96498	VOUCHER	1/31/01	108.85	0.00	0.00	108.85	0.00	79
VO1790	91849	VOUCHER	2/9/01	345.71	0.00	0.00	345.71	0.00	70
VO1837	96847	VOUCHER	2/21/01	132.41	0.00	132.41	0.00	0.00	58
Vendor : Coffee BreaHome US				Totals:	586.97	0.00	132.41	454.56	0.00
Vendor : ComEd ComEd									
VO1752	2725568018/Jar	VOUCHER	1/8/01	38.79	0.00	0.00	0.00	38.79	104
VO1851	2725568018/Fet	VOUCHER	2/20/01	32.47	0.00	32.47	0.00	0.00	59
Vendor : ComEd Home US				Totals:	71.26	0.00	32.47	0.00	38.79
Vendor : CompuServe CompuServe Incorporated									
VO1780	1101103711	VOUCHER	1/27/01	9.95	0.00	0.00	9.95	0.00	83
Vendor : CompuServHome US				Totals:	9.95	0.00	0.00	9.95	0.00
Vendor : Cooper's Pro Cooper's Propane									
VO1695	26777	VOUCHER	1/11/01	243.40	0.00	0.00	0.00	243.40	89
VO1696	26765	VOUCHER	1/10/01	534.83	0.00	0.00	0.00	534.83	100
VO1697	26767	VOUCHER	1/10/01	303.88	0.00	0.00	0.00	303.88	100
VO1698	26766	VOUCHER	1/10/01	550.02	0.00	0.00	0.00	550.02	100
VO1754	27861	VOUCHER	1/29/01	621.14	0.00	0.00	621.14	0.00	81
VO1755	27862	VOUCHER	1/29/01	621.14	0.00	0.00	621.14	0.00	81
VO1830	28057	VOUCHER	2/13/01	340.52	0.00	0.00	340.52	0.00	66
VO1831	28056	VOUCHER	2/13/01	314.23	0.00	0.00	314.23	0.00	66
VO1832	28055	VOUCHER	2/13/01	253.26	0.00	0.00	253.26	0.00	66
Vendor : Cooper's PrHome US				Totals:	3,782.42	0.00	0.00	2,150.29	1,632.13
Vendor : CSC CSC									
VO1784	43340224	VOUCHER	8/11/00	122.71	0.00	0.00	0.00	122.71	252
Vendor : CSC Home US				Totals:	122.71	0.00	0.00	0.00	122.71
Vendor : Derrel's Min Derrel's Mini Storage Inc									
VO342	Pd. thru 12/00	VOUCHER	7/21/00	1,198.00	0.00	0.00	0.00	1,198.00	273
Vendor : Derrel's MirHome US				Totals:	1,198.00	0.00	0.00	0.00	1,198.00
Vendor : Federal Expr Federal Express									
VO1827	572048927	VOUCHER	2/9/01	2.58	0.00	0.00	2.58	0.00	70
VO1829	572108542	VOUCHER	2/23/01	70.40	0.00	70.40	0.00	0.00	56
VO1838	572077459	VOUCHER	2/16/01	57.50	0.00	0.00	57.50	0.00	63
VO1867	572140058	VOUCHER	3/2/01	49.41	0.00	49.41	0.00	0.00	49
VO1940	576867490	VOUCHER	3/30/01	40.04	40.04	0.00	0.00	0.00	21
Vendor : Federal ExprHome US				Totals:	219.93	40.04	119.81	60.08	0.00

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Mustang Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: Default Default					- Continued...				
Vendor: Genesys Conf Genesys Conferencing									
VO1915	1497712	VOUCHER	2/28/01	75.52	0.00	75.52	0.00	0.00	51
Vendor: Genesys CcHome US					Totals:	75.52	0.00	75.52	0.00
Vendor: Hewitt Assoc Hewitt Associates LLC									
VO1802	oVERPYMT	VOUCHER	2/21/01	2,499.99	0.00	2,499.99	0.00	0.00	58
Vendor: Hewitt AsscHome US					Totals:	2,499.99	0.00	2,499.99	0.00
Vendor: Holiday Inn Holiday Inn Select									
VO1675	Holiday party	VOUCHER	1/9/01	3,378.14	0.00	0.00	0.00	3,378.14	101
Vendor: Holiday Inn Home US					Totals:	3,378.14	0.00	0.00	3,378.14
Vendor: Interstate D Interstate Distribution Center									
VO1761	10112080	VOUCHER	12/19/00	1,385.70	0.00	0.00	0.00	1,385.70	122
Vendor: Interstate D Home US					Totals:	1,385.70	0.00	0.00	1,385.70
Vendor: Kern Securit KSS Security, Inc.									
VO1753	50752-s	VOUCHER	2/4/01	155.74	0.00	0.00	155.74	0.00	75
Vendor: Kern SecuriHome US					Totals:	155.74	0.00	155.74	0.00
Vendor: Lowe's Home Lowe's Home Centers, Inc.									
VO1766	#0469212-0790	VOUCHER	1/25/01	111.02	0.00	0.00	111.02	0.00	85
VO1787	07900369832	VOUCHER	2/5/01	70.03	0.00	0.00	70.03	0.00	74
VO1788	079004189387	VOUCHER	2/10/01	111.12	0.00	0.00	111.12	0.00	69
Vendor: Lowe's Home US					Totals:	292.17	0.00	292.17	0.00
Vendor: Meliton Alta Meliton Altamirano									
VO1785	315984	VOUCHER	2/6/01	600.00	0.00	0.00	600.00	0.00	73
VO1786	315985	VOUCHER	2/6/01	280.00	0.00	0.00	280.00	0.00	73
VO1932	215873 4/3/01	VOUCHER	4/3/01	600.00	600.00	0.00	0.00	0.00	17
Vendor: Meliton Alta Home US					Totals:	1,480.00	600.00	880.00	0.00
Vendor: Metal Kennet Kenneth R. Metal									
VO1795	Insuran.	VOUCHER	2/20/01	0.69	0.00	0.69	0.00	0.00	59
Vendor: Metal Kenn Home US					Totals:	0.69	0.00	0.69	0.00
Vendor: Office Depot Office Depot									
VO1706	118450838-001	VOUCHER	1/10/01	11.49	0.00	0.00	0.00	11.49	100
VO1703	120634533-001	VOUCHER	2/7/01	78.50	0.00	0.00	78.50	0.00	72
VO1704	122011787	VOUCHER	2/21/01	19.20	0.00	19.20	0.00	0.00	58
Vendor: Office DepoHome US					Totals:	109.19	0.00	19.20	78.50
Vendor: OSI Collect OSI Collection Services									
VO1746	File #784985	VOUCHER	2/6/01	2,952.90	0.00	0.00	2,952.90	0.00	73
VO1775	File #784977	VOUCHER	2/13/01	1,246.62	0.00	0.00	1,246.62	0.00	66

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Aged Payables By: Branch Code/Vendor Code

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Mustang Corporation
Summary Style, As of 04/20/2001
Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: Default		Default		Continued...					
Vendor: OSI CollectiHome US			Totals:	4,199.52	0.00	0.00	4,199.52	0.00	
Vendor: Pacific Bell Pacific Bell									
VO1815	2373710810-2/7	VOUCHER	2/7/01	339.98	0.00	0.00	339.98	0.00	72
VO1816	2383810852-2/7	VOUCHER	2/7/01	169.98	0.00	0.00	169.98	0.00	72
VO1817	6618721796-2/5	VOUCHER	2/5/01	60.01	0.00	0.00	60.01	0.00	74
VO1818	6618724497-2/5	VOUCHER	2/5/01	274.76	0.00	0.00	274.76	0.00	74
VO1819	2383811725-2/7	VOUCHER	2/7/01	478.05	0.00	0.00	478.05	0.00	72
VO1833	6618714924-2/1	VOUCHER	2/11/01	107.78	0.00	0.00	107.78	0.00	68
VO1869	6618732500-2/1	VOUCHER	2/11/01	153.38	0.00	0.00	153.38	0.00	68
VO1870	661879217-2/1	VOUCHER	2/13/01	38.41	0.00	0.00	38.41	0.00	66
VO1871	6613879231-2/1	VOUCHER	2/13/01	35.51	0.00	0.00	35.51	0.00	66
VO1872	6618739997-2/1	VOUCHER	2/11/01	825.00	0.00	0.00	825.00	0.00	68
VO1902	6618732500-pre	VOUCHER	3/11/01	68.43	0.00	68.43	0.00	0.00	40
VO1903	6618739997-pre	VOUCHER	3/11/01	357.01	0.00	357.01	0.00	0.00	40
VO1904	2383810852-pre	VOUCHER	3/7/01	102.79	0.00	102.79	0.00	0.00	44
VO1905	2373710810-pre	VOUCHER	3/7/01	205.53	0.00	205.53	0.00	0.00	44
VO1906	6618724497-pre	VOUCHER	3/5/01	169.27	0.00	169.27	0.00	0.00	46
VO1908	6618721796-pre	VOUCHER	3/5/01	38.54	0.00	38.54	0.00	0.00	46
VO1909	2383811725-pre	VOUCHER	3/7/01	274.38	0.00	274.38	0.00	0.00	44
VO1947	6618714924-3/1	VOUCHER	3/11/01	109.23	0.00	109.23	0.00	0.00	40
Vendor: Pacific Bell Home US			Totals:	3,806.04	0.00	1,323.18	2,482.86	0.00	
Vendor: Pacific Gas Pacific Gas & Electric									
048	pge	CASHDISB		(0.32)	0.00	0.00	0.00	(0.32)	
Vendor: Pacific Gas Home US			Totals:	(0.32)	0.00	0.00	0.00	(0.32)	
Vendor: Pitney Bowes Pitney Bowes, Inc.									
VO1811	5122826-JA01	VOUCHER	2/14/01 1025	20.95	0.00	0.00	20.95	0.00	65
Vendor: Pitney BowHome US			Totals:	20.95	0.00	0.00	20.95	0.00	
Vendor: Qwest Qwest									
VO1822	4805138311-2/7	VOUCHER	2/7/01	164.30	0.00	0.00	164.30	0.00	72
VO1823	4805138427-2/7	VOUCHER	2/7/01	369.54	0.00	0.00	369.54	0.00	72
Vendor: Qwest Home US			Totals:	533.84	0.00	0.00	533.84	0.00	
Vendor: QWEST Comm Qwest									
VO1794	521020072	VOUCHER	2/3/01	20.83	0.00	0.00	20.83	0.00	76
VO1945	523852615	VOUCHER	4/3/01	23.25	23.25	0.00	0.00	0.00	17
Vendor: QWEST CoHome US			Totals:	44.08	23.25	0.00	20.83	0.00	
Vendor: Runes Rebec Rebecca Runes									
VO97	w/e 04/29/00	VOUCHER	4/29/00	0.10	0.00	0.00	0.00	0.10	356
Vendor: Runes RebiHome US			Totals:	0.10	0.00	0.00	0.00	0.10	
Vendor: S.T.O.Pests S.T.O.Pests									
VO1946	39411	VOUCHER	4/6/01	75.00	75.00	0.00	0.00	0.00	14
Vendor: S.T.O.PestsHome US			Totals:	75.00	75.00	0.00	0.00	0.00	
Vendor: Sniders Sniders									

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Aged Payables By: Branch Code/Vendor Code

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Mustang Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: Default		Default		- Continued...					
Vendor: Sniders		Sniders		- Continued...					
VO1760	S 29531	VOUCHER	1/24/01	139.86	0.00	0.00	139.86	0.00	86
Vendor: Sniders Home US		Totals:		139.86	0.00	0.00	139.86	0.00	
Vendor: Sparkle Text		Sparkle Textile Rental							
VO1810	Acct. #915 1/31	VOUCHER	1/31/01	39.99	0.00	0.00	39.99	0.00	79
Vendor: Sparkle Tex Home US		Totals:		39.99	0.00	0.00	39.99	0.00	
Vendor: St. Pierre L		Lance St. Pierre							
VO1836	Jan 01	VOUCHER	1/2/01	710.00	0.00	0.00	0.00	710.00	108
Vendor: St. Pierre L Home US		Totals:		710.00	0.00	0.00	0.00	710.00	
Vendor: Superior San		Superior Sanitation Service							
VO1868	Acct. #125816	VOUCHER	3/1/01	111.00	0.00	111.00	0.00	0.00	50
Vendor: Superior Sa Home US		Totals:		111.00	0.00	111.00	0.00	0.00	
Vendor: Unisource Ma		Unisource Maintenance Supply							
VO1820	011005522118	VOUCHER	2/8/01	294.25	0.00	0.00	294.25	0.00	71
VO1821	011005530767	VOUCHER	2/9/01	133.86	0.00	0.00	133.86	0.00	70
Vendor: Unisource Home US		Totals:		428.11	0.00	0.00	428.11	0.00	
Vendor: Varsity Cont		Varsity Contractors Inc							
VO1812	132718	VOUCHER	2/10/01	1,167.82 1030	0.00	0.00	1,167.82	0.00	69
Vendor: Varsity Con Home US		Totals:		1,167.82	0.00	0.00	1,167.82	0.00	
Vendor: Virgin E-Com		Virgin E-Commerce							
VO1801	ckR002518	VOUCHER	2/21/01	5,500.00	0.00	5,500.00	0.00	0.00	58
Vendor: Virgin E-Co Home US		Totals:		5,500.00	0.00	5,500.00	0.00	0.00	
Branch Code: Default Home US		Totals:		40,764.79	1,779.63	11,043.49	16,246.06	11,695.61	
REPORT TOTALS: Home US		Totals:		40,764.79	1,779.63	11,043.49	16,246.06	11,695.61	

Total number of vendors listed: 51

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Aged Payables By: Branch Code/Vendor Code

Acuity Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

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APPY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code									
Vendor: At & T wi At & T Wireless Service									
VO3111	61742201/Feb01	VOUCHER	2/23/01	1,615.46	0.00	1,615.46	0.00	0.00	56
Vendor: At & T wi Home US				Totals:	1,615.46	0.00	1,615.46	0.00	0.00
Vendor: AT&T 019-1 AT & T 019-157-3487-001									
VO2982	Jan01	VOUCHER	1/8/01	3,676.79	0.00	0.00	0.00	3,676.79	104
VO3055	Feb01	VOUCHER	2/6/01	6,569.20	0.00	0.00	6,569.20	0.00	73
VO3218	Apr01	VOUCHER	4/8/01	7,851.12	7,851.12	0.00	0.00	0.00	14
Vendor: AT&T 019-1 Home US				Totals:	15,097.11	7,851.12	0.00	6,569.20	3,676.79
Vendor: AT&T 512 AT&T 512 425-2200									
DISB224	DB6	DB.MEMO		(4.13)	0.00	0.00	0.00	(4.13)	
Vendor: AT&T 512 Home US				Totals:	(4.13)	0.00	0.00	(4.13)	
Vendor: AT&T/Chicago AT&T									
VO3215	G890924	VOUCHER	4/1/01	945.29	945.29	0.00	0.00	0.00	19
Vendor: AT&T/ChicaHome US				Totals:	945.29	945.29	0.00	0.00	0.00
Vendor: Avcom Commun Avcom Communications									
VO3026	415145/Feb	VOUCHER	2/1/01	273.80	0.00	0.00	273.80	0.00	78
Vendor: Avcom ConHome US				Totals:	273.80	0.00	0.00	273.80	0.00
Vendor: Boise Cascad Boise Cascade Office Products									
VO2911	137310	VOUCHER	1/11/01	146.05	0.00	0.00	0.00	146.05	99
VO2950	520048	VOUCHER	1/25/01	118.39	0.00	0.00	118.39	0.00	85
VO2951	518395	VOUCHER	1/25/01	46.52	0.00	0.00	46.52	0.00	85
VO2953	438453	VOUCHER	1/23/01	35.35	0.00	0.00	35.35	0.00	87
VO2983	154862	VOUCHER	1/26/01	31.61	0.00	0.00	31.61	0.00	84
VO3094	932240	VOUCHER	2/9/01	188.19	0.00	0.00	188.19	0.00	70
Vendor: Boise Casc Home US				Totals:	568.11	0.00	0.00	420.06	146.05
Vendor: Broadwing/KY Broadwing Telecommunications, Inc									
VO3029	10010872/Jan01	VOUCHER	1/18/01	93.35	0.00	0.00	0.00	93.35	94
VO3110	10010872	VOUCHER	2/19/01	7.33	0.00	7.33	0.00	0.00	60
Vendor: Broadwing/Home US				Totals:	100.68	0.00	7.33	0.00	93.35
Vendor: Broadwing/TX Broadwing									
VO3022	020182090	VOUCHER	2/1/01	1,250.00	0.00	0.00	1,250.00	0.00	78
VO3225	40182090	VOUCHER	4/1/01	1,250.00	1,250.00	0.00	0.00	0.00	19
Vendor: Broadwing/Home US				Totals:	2,500.00	1,250.00	0.00	1,250.00	0.00
Vendor: Cold, Inc. Cold, Inc.									
VO3021	35536	VOUCHER	2/1/01	140.73	0.00	0.00	140.73	0.00	78
Vendor: Cold, Inc. Home US				Totals:	140.73	0.00	0.00	140.73	0.00
Vendor: Cothron's Sa Cothron's Safe & Lock Inc.									

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Acuity Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Cothron's Sa Cothron's Safe & Lock Inc.					- Continued...				
VO2909	254179	VOUCHER	1/22/01	465.15	0.00	0.00	465.15	0.00	88
Vendor: Cothron's SHome US		Totals:		465.15	0.00	0.00	465.15	0.00	
Vendor: Cover All Ma Cover All Maintenance									
VO3213	5428	VOUCHER	4/10/01	1,461.38	1,461.38	0.00	0.00	0.00	10
VO3224	5427	VOUCHER	4/17/01	270.63	270.63	0.00	0.00	0.00	3
Vendor: Cover All M Home US		Totals:		1,732.01	1,732.01	0.00	0.00	0.00	
Vendor: Dell Financi DFS Acceptance									
VO3047	8243941	VOUCHER	2/5/01	1,167.81	0.00	0.00	1,167.81	0.00	74
VO3048	8243943	VOUCHER	2/5/01	99.73	0.00	0.00	99.73	0.00	74
VO3049	8243942	VOUCHER	2/5/01	278.29	0.00	0.00	278.29	0.00	74
VO3050	8243944	VOUCHER	2/5/01	105.16	0.00	0.00	105.16	0.00	74
VO3172	9016510	VOUCHER	3/9/01	217.80	0.00	217.80	0.00	0.00	42
VO3173	9016512	VOUCHER	3/9/01	98.30	0.00	98.30	0.00	0.00	42
VO3174	9016509	VOUCHER	3/9/01	1,151.14	0.00	1,151.14	0.00	0.00	42
VO3175	9016513	VOUCHER	3/9/01	103.66	0.00	103.66	0.00	0.00	42
Vendor: Dell FinanciHome US		Totals:		3,221.89	0.00	1,570.90	1,650.99	0.00	
Vendor: Dell Marketi Dell Marketing L.P									
VO3020	499515617	VOUCHER	1/12/01	2,813.37	0.00	0.00	0.00	2,813.37	96
Vendor: Dell MarketiHome US		Totals:		2,813.37	0.00	0.00	0.00	2,813.37	
Vendor: Federal Expr Federal Express									
VO3028	572609443	VOUCHER	2/1/01	111.05	0.00	0.00	111.05	0.00	78
VO3051	572636299	VOUCHER	2/8/01	269.54	0.00	0.00	269.54	0.00	71
VO3054	572666549	VOUCHER	2/15/01	136.19	0.00	0.00	136.19	0.00	64
VO3177	572698243	VOUCHER	2/22/01	174.29	0.00	174.29	0.00	0.00	57
VO3214	377484032	VOUCHER	4/5/01	77.95	77.95	0.00	0.00	0.00	15
Vendor: Federal ExpHome US		Totals:		769.02	77.95	174.29	516.78	0.00	
Vendor: Fox Service Fox Service Co. Inc.									
VO2992	325995	VOUCHER	12/31/00	160.75	0.00	0.00	0.00	160.75	110
VO2997	325745	VOUCHER	12/28/00	332.35	0.00	0.00	0.00	332.35	113
VO2998	326072	VOUCHER	1/28/01	609.19	0.00	0.00	609.19	0.00	82
VO2999	327896	VOUCHER	1/24/01	219.33	0.00	0.00	219.33	0.00	86
VO3061	329841	VOUCHER	2/19/01	322.59	0.00	322.59	0.00	0.00	60
VO3068	330168	VOUCHER	2/21/01	219.33	0.00	219.33	0.00	0.00	58
VO3069	330048	VOUCHER	2/21/01	142.89	0.00	142.89	0.00	0.00	58
VO3095	328649	VOUCHER	1/31/01	225.43	0.00	0.00	225.43	0.00	79
Vendor: Fox ServiceHome US		Totals:		2,231.86	0.00	684.81	1,053.95	493.10	
Vendor: Freight Save Freight Savers Express									
VO2996	47855A16	VOUCHER	1/16/01	178.24	0.00	0.00	0.00	178.24	94
Vendor: Freight Sav Home US		Totals:		178.24	0.00	0.00	0.00	178.24	
Vendor: Freytags Flo Freytaga Florists									
VO3099	339031	VOUCHER	12/12/01	65.98	65.98	0.00	0.00	0.00	(236)
VO3100	348602	VOUCHER	1/29/01	60.62	0.00	0.00	60.62	0.00	81

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Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor : Freytags Flo Freytaga Florists					- Continued...				
VO3101	330398	VOUCHER	10/30/01	60.57	60.57	0.00	0.00	0.00	(193)
Vendor : Freytags Flo Home US				Totals:	187.17	128.55	0.00	60.62	0.00
Vendor : HQ-Gold Rive HQ Global Workplaces									
VO3070	0155826-Svcs	VOUCHER	2/17/01	889.11	0.00	0.00	889.11	0.00	62
Vendor : HQ-Gold R Home US				Totals:	889.11	0.00	0.00	889.11	0.00
Vendor : Ikon Office Ikon Office Solutions									
DISB283	DB8	DB.MEMO		(94.43)	0.00	0.00	0.00	(94.43)	
Vendor : Ikon Office Home US				Totals:	(94.43)	0.00	0.00	(94.43)	
Vendor : IOS Capital IOS Capital (IKON)									
VO3056	60833990	VOUCHER	2/14/01	633.26	0.00	0.00	633.26	0.00	65
Vendor : IOS Capital Home US				Totals:	633.26	0.00	0.00	633.26	0.00
Vendor : Iron Mountal Iron Mountain									
VO304	7109570	VOUCHER	1/3/01	33.67	0.00	0.00	0.00	33.67	107
Vendor : Iron Mount Home US				Totals:	33.67	0.00	0.00	33.67	
Vendor : Itty Bitty S Itty Bitty Servers, Inc									
VO3008	2000-1011	VOUCHER	2/10/01	2,000.00	0.00	0.00	2,000.00	0.00	69
Vendor : Itty Bitty S Home US				Totals:	2,000.00	0.00	0.00	2,000.00	0.00
Vendor : Jant-King of Jant-King of Austin									
VO2993	68350	VOUCHER	1/15/01	394.86	0.00	0.00	0.00	394.86	95
VO3000	68963	VOUCHER	2/1/01	2,071.91	0.00	0.00	2,071.91	0.00	78
VO3216	71781	VOUCHER	3/7/01	337.08	0.00	337.08	0.00	0.00	44
Vendor : Jant-King o Home US				Totals:	2,803.85	0.00	337.08	2,071.91	394.86
Vendor : Jason's Dell Jason's Dell									
VO2995	INV0357082	VOUCHER	12/21/00	351.01	0.00	0.00	0.00	351.01	120
VO3087	372788	VOUCHER	2/1/01	365.61	0.00	0.00	365.61	0.00	78
VO3226	2111085	VOUCHER	2/23/01	352.34	0.00	352.34	0.00	0.00	56
Vendor : Jason's Del Home US				Totals:	1,068.96	0.00	352.34	365.61	351.01
Vendor : Kampfe Kampfe/de Stijl, Inc.									
VO2766	63420	VOUCHER	12/15/00	22,048.53	0.00	0.00	0.00	22,048.53	126
Vendor : Kampfe Home US				Totals:	22,048.53	0.00	0.00	0.00	22,048.53
Vendor : Los Angeles Los Angeles Co Tax Collector									
VO3217	4482640000	VOUCHER	4/19/01	27.17	27.17	0.00	0.00	0.00	1
Vendor : Los Angele Home US				Totals:	27.17	27.17	0.00	0.00	0.00

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Include Future Trxs: No Include Trxs Paid in Full: No

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Maynards Del Maynards Deli									
VO2990	2725	VOUCHER	1/15/01	65.67	0.00	0.00	0.00	65.67	95
Vendor: Maynards DHome US					Totals:	65.67	0.00	0.00	0.00
Vendor: Network Desi Network Designs Integration Services									
VO3097	9027	VOUCHER	2/5/01	733.32	0.00	0.00	733.32	0.00	74
Vendor: Network De Home US					Totals:	733.32	0.00	0.00	733.32
Vendor: Office Depot Office Depot, Inc.									
VO2922	116077760-001	VOUCHER	1/10/01	50.15	0.00	0.00	0.00	50.15	100
VO2923	116654174-001	VOUCHER	1/10/01	116.00	0.00	0.00	0.00	116.00	100
VO3038	117321480	VOUCHER	1/17/01	38.27	0.00	0.00	0.00	38.27	93
VO3064	121854808-001	VOUCHER	2/14/01	36.47	0.00	0.00	36.47	0.00	65
VO3065	121709085-001	VOUCHER	2/14/01	171.68	0.00	0.00	171.68	0.00	65
VO3066	121645549-001	VOUCHER	2/14/01	44.51	0.00	0.00	44.51	0.00	65
VO3073	122253315	VOUCHER	2/21/01	11.05	0.00	11.05	0.00	0.00	58
Vendor: Office Depo Home US					Totals:	468.13	0.00	11.05	252.66
Vendor: OfficeTeam OfficeTeam									
VO2571	4443716	VOUCHER	1/9/01	535.92	0.00	0.00	0.00	535.92	101
VO2576	4459317	VOUCHER	1/15/01	674.52	0.00	0.00	0.00	674.52	95
VO2579	04601765	VOUCHER	1/30/01	729.98	0.00	0.00	729.98	0.00	80
VO3035	4895485	VOUCHER	2/12/01	674.52	0.00	0.00	674.52	0.00	67
VO3036	4654588	VOUCHER	2/6/01	711.48	0.00	0.00	711.48	0.00	73
VO3037	4547830	VOUCHER	1/23/01	406.56	0.00	0.00	406.56	0.00	87
VO3062	04723428	VOUCHER	2/19/01	711.48	0.00	711.48	0.00	0.00	60
VO3112	04810873	VOUCHER	2/27/01	406.56	0.00	406.56	0.00	0.00	52
VO3221	05118031	VOUCHER	4/10/01	739.20	739.20	0.00	0.00	0.00	10
VO3223	5085203	VOUCHER	4/3/01	702.24	702.24	0.00	0.00	0.00	17
Vendor: OfficeTeam Home US					Totals:	6,292.44	1,441.44	1,118.04	2,522.52
Vendor: Orkin Extern Orkin Exterminating									
VO2991	3489098	VOUCHER	1/4/01	45.25	0.00	0.00	0.00	45.25	106
VO3063	3827444	VOUCHER	2/1/01	45.25	0.00	0.00	45.25	0.00	78
Vendor: Orkin Exter Home US					Totals:	90.50	0.00	0.00	45.25
Vendor: OSI Collect American Express									
VO2980	FILE #784234	VOUCHER	2/7/01	1,873.63	0.00	0.00	1,873.63	0.00	72
Vendor: OSI Collect Home US					Totals:	1,873.63	0.00	0.00	1,873.63
Vendor: Patalay Neel Neelkamal Patalay									
VO3219	w/e 11/11/00	VOUCHER	4/17/01	118.63	118.63	0.00	0.00	0.00	3
VO3238	w/e 11/25/00	VOUCHER	11/25/00	469.18	0.00	0.00	0.00	469.18	146
VO3237	w/e 12/2/00	VOUCHER	12/2/00	479.26	0.00	0.00	0.00	479.26	139
Vendor: Patalay Neel Home US					Totals:	1,067.07	118.63	0.00	948.44
Vendor: Pavillion Te Pavillion Technologies, Inc.									
VO3169	RQ401-pre	VOUCHER	3/31/01	425.79	425.79	0.00	0.00	0.00	20
Vendor: Pavillion Te Home US					Totals:	425.79	425.79	0.00	0.00

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Include Future Trxs: No Include Trxs Paid in Full: No

APPY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code				- Continued..					
Vendor : Petty Cash Petty Cash/Wendy Winnett									
VO3231	Petty Cash-4/18	VOUCHER	4/19/01	2,663.42	2,663.42	0.00	0.00	0.00	1
Vendor : Petty Cash Home US				Totals:	2,663.42	0.00	0.00	0.00	
Vendor : PGR PGR Incorporated									
VO3104	TEST	VOUCHER	2/28/01	25.00	0.00	25.00	0.00	0.00	51
Vendor : PGR Home US				Totals:	25.00	0.00	0.00	0.00	
Vendor : Pitney Bowes Pitney Bowes, Inc.									
VO3031	437435	VOUCHER	2/5/01	126.53	0.00	0.00	126.53	0.00	74
VO3078	1782521886/Fet	VOUCHER	2/28/01	162.39	0.00	162.39	0.00	0.00	53
Vendor : Pitney BowHome US				Totals:	288.92	0.00	162.39	126.53	0.00
Vendor : Recycling Se Recycling Services Inc.									
VO3226	12469	VOUCHER	3/8/01	10.83	0.00	10.83	0.00	0.00	43
Vendor : Recycling SHome US				Totals:	10.83	0.00	0.00	0.00	
Vendor : Regional Sup Regional Supply Center, Inc.									
VO3226	193697	VOUCHER	1/15/01	1,196.30	0.00	0.00	0.00	1,196.30	95
Vendor : Regional SHome US				Totals:	1,196.30	0.00	0.00	1,196.30	
Vendor : RHI Consu RHI Consulting									
VO2872	4460292	VOUCHER	1/15/01	1,224.00	0.00	0.00	0.00	1,224.00	95
VO2966	4619167	VOUCHER	2/5/01	1,224.00	0.00	0.00	1,224.00	0.00	74
VO3034	04671228	VOUCHER	2/12/01	1,224.00	0.00	0.00	1,224.00	0.00	67
VO3046	04724345	VOUCHER	2/19/01	1,224.00	0.00	1,224.00	0.00	0.00	60
Vendor : RHI Consu Home US				Totals:	4,896.00	0.00	1,224.00	2,448.00	1,224.00
Vendor : Sam's Club Sam's Club									
VO3059	Feb01	VOUCHER	2/8/01	2,259.89	0.00	0.00	2,259.89	0.00	71
VO3170	490960489002p	VOUCHER	3/8/01	1,349.41	0.00	1,349.41	0.00	0.00	43
VO3220	490960489002-	VOUCHER	4/9/01	3,042.55	3,042.55	0.00	0.00	0.00	11
Vendor : Sam's Club Home US				Totals:	6,651.85	3,042.55	1,349.41	2,259.89	0.00
Vendor : Shurgard Of Shurgard Of North Austin									
VO3057	55934	VOUCHER	2/15/01	159.00	0.00	0.00	159.00	0.00	64
VO3230	58070	VOUCHER	4/16/01	159.00	159.00	0.00	0.00	0.00	4
Vendor : Shurgard OHome US				Totals:	318.00	159.00	0.00	159.00	0.00
Vendor : Smyser Kapla Smyser Kaplan & Veselka LLP									
VO3013	5516	VOUCHER	2/27/01	375.00	0.00	375.00	0.00	0.00	52
Vendor : Smyser KapHome US				Totals:	375.00	0.00	375.00	0.00	0.00
Vendor : Software Dim Software Dimensions									

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Include Future Trxs: No Include Trxs Paid In Full: No

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default		Default Branch Code			- Continued...				
Vendor : Software Dim Software Dimensions		- Continued...							
VO2979	2422	VOUCHER	2/6/01	445.00	0.00	0.00	445.00	0.00	73
Vendor : Software DiHome US		Totals:		445.00	0.00	0.00	445.00	0.00	
Vendor : Sonitrol of Sonitrol of Austin									
VO3103	549733*	VOUCHER	2/1/01	244.98	0.00	0.00	244.98	0.00	78
VO3116	488299	VOUCHER	10/1/00	311.76	0.00	0.00	0.00	311.76	201
VO3117	535073	VOUCHER	1/1/01	311.76	0.00	0.00	0.00	311.76	109
VO3222	595786-May 01	VOUCHER	4/19/01	330.47	330.47	0.00	0.00	0.00	1
Vendor : Sonitrol of Home US		Totals:		1,198.97	330.47	0.00	244.98	623.52	
Vendor : Southern Uni Southern Union Gas									
VO2985	7171348269-JA/	VOUCHER	1/4/01	611.95	0.00	0.00	0.00	611.95	106
VO3044	7171348269-2/0	VOUCHER	2/5/01	527.73	0.00	0.00	527.73	0.00	74
VO3118	7171348269-3/5	VOUCHER	3/5/01	137.39	0.00	137.39	0.00	0.00	46
Vendor : Southern UHome US		Totals:		1,277.07	0.00	137.39	527.73	611.95	
Vendor : Southwest/02 Southwestern Bell									
VO3033	7100609192-1/2	VOUCHER	1/25/01	854.42	0.00	0.00	854.42	0.00	85
Vendor : Southwest/0Home US		Totals:		854.42	0.00	0.00	854.42	0.00	
Vendor : Southwest/02 Southwestern Bell									
VO3115	7135223034	VOUCHER	2/25/01	443.12	0.00	443.12	0.00	0.00	54
VO3232	7135223034-01	VOUCHER	3/25/01	205.56	205.56	0.00	0.00	0.00	26
VO3233	7135223034-01	VOUCHER	3/25/01	168.02	168.02	0.00	0.00	0.00	26
Vendor : Southwest/0Home US		Totals:		816.70	373.58	443.12	0.00	0.00	
Vendor : Southwestern Southwestern Bell									
VO2987	5124252200*	VOUCHER	1/19/01	3,219.70	0.00	0.00	0.00	3,219.70	91
Vendor : Southwest/0Home US		Totals:		3,219.70	0.00	0.00	0.00	3,219.70	
Vendor : Sun Office Sun Office Service Inc.									
VO2879	70278	VOUCHER	1/11/01	7.95	0.00	0.00	0.00	7.95	99
VO2929	70414	VOUCHER	1/25/01	279.85	0.00	0.00	279.85	0.00	85
VO3098	71550	VOUCHER	2/8/01	194.50	0.00	0.00	194.50	0.00	71
Vendor : Sun Office Home US		Totals:		482.30	0.00	0.00	474.35	7.95	
Vendor : TBN Technical Business Network									
VO3060	2038	VOUCHER	2/20/01	200.00	0.00	200.00	0.00	0.00	59
Vendor : TBN Home US		Totals:		200.00	0.00	200.00	0.00	0.00	
Vendor : Texas Dispos Texas Disposal Systems Inc.									
VO3032	1166787-1/31/01	VOUCHER	1/31/01	164.59	0.00	0.00	164.59	0.00	79
Vendor : Texas DisprHome US		Totals:		164.59	0.00	0.00	164.59	0.00	
Vendor : U.S. News U.S. News									

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Summary Style, As of 04/20/2001

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APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: U.S. News U.S. News					- Continued...				
VO2783	020DA4000362E	VOUCHER	1/9/01	14.95	0.00	0.00	0.00	14.95	101
VO3023	Quin	VOUCHER	1/1/01	19.95	0.00	0.00	0.00	19.95	109
Vendor: U.S. News Home US				Totals:	34.90	0.00	0.00	0.00	34.90
Vendor: Williams Com Williams Communications Solutions									
VO3043	1691987	VOUCHER	2/1/01	248.98	0.00	0.00	248.98	0.00	78
Vendor: Williams CcHome US				Totals:	248.98	0.00	0.00	248.98	0.00
Vendor: Xerox Corp Xerox Corporation									
VO3024	589290569	VOUCHER	2/2/01	121.02	0.00	0.00	121.02	0.00	77
VO3025	589290572	VOUCHER	2/2/01	122.98	0.00	0.00	122.98	0.00	77
VO3027	080005086	VOUCHER	2/1/01	102.14	0.00	0.00	102.14	0.00	78
VO3227	589689508	VOUCHER	4/2/01	121.02	121.02	0.00	0.00	0.00	18
Vendor: Xerox Corp Home US				Totals:	467.16	121.02	0.00	346.14	0.00
Branch Code: default Home US				Totals:	102,095.54	20,885.99	9,798.44	32,088.16	39,522.95
REPORT TOTALS: Home US				Totals:	102,095.54	20,885.99	9,798.44	32,088.16	39,522.95

Total number of vendors listed: 55

✓ - T+A to g/l

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From: Wall, Kelly A (Kelly) [kawall@avaya.com]
Sent: Tuesday, May 15, 2001 1:59 PM
To: Black, Lewis W (Lewis); Milet, Pierre (Pierre); Grey, Michael P (Mike); Davies, Tony (Tony)
Cc: Asthana, Shobhna (Shobhna); Maloney, Gregory L (Greg); 'mark.thompson@avaya.com';
Mason, Judith A (Judy)
Subject: FW: Liabilities Update - monthly schedule of beg bal. liabilities needed for int'l
Attachments: BS43001vs41001.xls; liabilities11.xls; AP41001.xls



BS43001vs41001.xls



liabilities11.xls



AP41001.xls

Lewis,

We have asked Mark to prepare a schedule of liabilities <beginning balances - assumed by Avaya> each month, reconciling payments made during the month as a reduction of beginning balance liabilities. Please see email below from Mark Thompson, in which he has indicated 700K of int'l balances assumed have been paid down in April. Please provide a schedule of international liabilities <beginning balances - assumed by Avaya> each month.

best regards,
Kelly Wall
Financial Results, Applications
Avaya, Inc.
(408)577-7706 (Mon, Tues, Thurs)
(925)513-7997 (Wed, Fri)

-----Original Message-----

From: Mark.Thompson@quintus.com [mailto:Mark.Thompson@quintus.com]
Sent: Tuesday, May 08, 2001 1:41 PM
To: kawall@avaya.com
Cc: sasthana@avaya.com
Subject: Liabilities Update

Hi Kelly,

I am attaching a recap on the liabilities that were assumed by Avaya. I thought this format would enable us to discuss the account balances a little easier. Here are some initial comments:

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MT 00430

* The accounts payable liabilities were reduced by \$1.3 million, of which 700k was due to international payables that are no longer tracked in my numbers. The remaining approximately 600k were payments made to vendors which were incurred as liabilities "post-bankruptcy" (i.e. end of February). What i have for backup would be a report showing the initial amount that was assumed by Avaya, then i am manually tracking what payments were made each month from this initial list. I anticipate with our large payment scheduled for next week that the majority if not all of these initial assumed liabilities will be paid and gone from this list by the end of May.

* The accrued liabilities amount is a mixture of many accounts. I have detailed in one of my files the decrease by account number. We have reconciliations for these accounts and i will forward an email from Lisa Facka which will have some included. Note that of the initial \$5.5 million assumed, only \$2.7 million remains at the end of April. Major causes of this are due to 1) payroll being booked, reducing the accrued payroll amount, 2) bonuses being paid out, leaving a balance that is in essence an over-accrual, although there will be some payments that are made late that will flow through this account, and 3) a reduction due to international liabilities that are no longer tracked in these numbers.

* Deferred revenue was reduced by approximately \$621k, and the reconciliation will be included in Lisa's email.

When you have time lets discuss.

mark

<<BS43001vs41001.xls>> <<liabilities11.xls>> <<AP41001.xls>>

Mark P. Thompson
Avaya Inc.
(p) 925 479-2854
(f) 925 479-2101

Quintus Corporation
Consolidated Balance Sheets
4/30/2001
(in 000's)

ASSETS	Quintus	Audity	Mustang	Total	Quintus	Avaya	Total
Current Assets							
Cash and Cash Equivalents	579	(91)	(2)	486	-	486	486
Short-Term Investments	-	-	62	62	-	62	62
Accounts Receivable, net	6,651	99	449	7,199	-	7,199	7,199
Prepaid Expenses & Other Assets	322,943	(46,517)	(273,900)	2,526	1,256	1,270	2,526
Total Current Assets	330,173	(46,509)	(273,391)	10,273	1,256	9,017	10,273
Property & Equipment, net	14,841	532	1,015	16,388	774	15,614	16,388
Intangible Assets, net	-	4,774	4,771	9,545	-	9,545	9,545
Other Assets	6,353	36	2	6,391	18	6,373	6,391
Intercompany Receivable - US	2,041	(11,359)	9,318	-	-	-	-
Intercompany Receivable - BV	-	-	-	-	-	-	-
TOTAL ASSETS	353,408	(32,526)	(238,285)	42,597	2,048	40,549	42,597
LIABILITIES & EQUITY							
Current Liabilities							
Accounts Payable	6,543	98	34	6,675	-	6,675	6,675
Accrued Liabilities	8,858	392	478	9,728	7,016	2,712	9,728
Deferred Revenue	6,990	163	295	7,448	-	7,448	7,448
Capital Leased	44	116	10	170	-	170	170
Short-Term Debt	177	100	-	277	12	265	277
Total Current Liabilities	22,612	869	817	24,298	7,028	17,270	24,298
Capital Leases	119	-	238	357	-	357	357
Long Term Debt	580	-	-	580	580	-	580
Deferred Revenue	178	-	-	178	-	178	178
Total Liabilities	23,489	869	1,055	25,413	7,608	17,805	25,413
Stockholders' Equity							
Preferred Stock	-	-	-	-	-	-	-
Common Stock	36	-	-	36	36	-	36
Additional Paid-in Capital	442,500	-	-	442,500	442,500	-	442,500
Shareholder Note Receivable	(5,281)	-	-	(5,281)	(223)	(5,058)	(5,281)
Deferred Compensation	(418)	-	-	(418)	(418)	-	(418)
Unrealized Gain/(Loss)	-	-	-	-	-	-	-
Cumulative Translation Adjustment	(605)	-	-	(605)	76	-	76
Quintus Purchase	-	-	-	-	(31,281)	31,281	-
International Purchase	-	-	-	-	58	(1,811)	(1,753)
Accumulated Deficit	(106,313)	(53,395)	(259,340)	(419,048)	(416,308)	(1,668)	(417,976)
Total Stockholders' Equity	329,919	(53,395)	(259,340)	17,184	(5,560)	22,744	17,184
TOTAL LIABILITIES & EQUITY	353,408	(32,526)	(238,285)	42,597	2,048	40,549	42,597

Quintus Corporation
Consolidated Balance Sheets
4/10/2001
(in 000's)

	Quintus	Acuity	Munting	Int'l	Eliminating Entry	Total	Quintus	Acuity	Total
ASSETS									
Current Assets									
Cash and Cash Equivalents	5,123	(9)	2	876		5,992	-	5,992	5,992
Short-Term Investments	-	-	62	-		62	-	62	62
Accounts Receivable, net	6,780	100	572	1,070		8,522	-	8,522	8,522
Prepaid Expenses & Other Assets	322,971	(46,530)	(273,900)	619	(20)	3,140	1,256	1,884	3,140
Total Current Assets	334,874	(46,439)	(273,284)	2,565		17,716	1,256	16,460	17,716
Property & Equipment, net	15,159	558	1,038	430		17,185	774	16,411	17,185
Intangible Assets, net	-	4,774	4,771	-		9,545	-	9,545	9,545
Other Assets	6,353	16	2	-		6,371	18	6,353	6,371
Intercompany Receivable - US	4,299	(10,906)	9,353	11,022		13,768	-	-	-
Intercompany Receivable - BV	-	-	-	(13,768)		-	-	-	-
TOTAL ASSETS	360,683	(51,997)	(258,100)	249		30,817	2,048	48,769	30,817
LIABILITIES & EQUITY									
Current Liabilities									
Accounts Payable	7,142	125	26	703		7,996	-	7,996	7,996
Accrued Liabilities	10,941	583	542	519		12,585	7,074	5,511	12,585
Deferred Revenue	7,551	188	330	-		8,069	-	8,069	8,069
Capital Leases	44	116	10	-		170	-	170	170
Short Term Debt	177	100	-	-		277	12	265	277
Total Current Liabilities	25,855	1,112	908	1,222		29,097	7,086	22,011	29,097
Capital Leases	119	-	238	-		357	-	357	357
Long Term Debt	580	-	-	-		580	580	-	580
Deferred Revenue	178	-	-	-		178	-	178	178
Total Liabilities	26,732	1,112	1,146	1,222		30,212	7,666	22,546	30,212
Stockholders' Equity									
Preferred Stock	-	-	-	-		-	-	-	-
Common Stock	36	-	-	20		36	36	-	36
Additional Paid-in Capital	442,500	-	-	-	(20)	442,500	442,500	-	442,500
Shareholder Note Receivable	(5,281)	-	-	-		(5,281)	(223)	(5,058)	(5,281)
Deferred Compensation	(418)	-	-	-		(418)	(418)	-	(418)
Unrealized Gain/(Loss)	(557)	-	-	-		(557)	-	-	(557)
Cumulative Translation Adjustment	-	-	-	633		76	76	-	76
Quintus Purchase	(102,327)	(53,109)	(239,246)	(1,626)		(416,308)	(31,281)	31,281	(416,308)
Accumulated Deficit	333,953	(53,109)	(239,246)	(973)		20,605	(5,618)	26,223	20,605
Total Stockholders' Equity	333,953	(53,109)	(239,246)	(973)		20,605	(5,618)	26,223	20,605
TOTAL LIABILITIES & EQUITY	360,683	(51,997)	(258,100)	249		30,817	2,048	48,769	30,817

Quintus Corporation
Schedule of Assumed Liabilities - FINAL
 In Thousands

Current Liabilities

		<u>4/30/2001</u>
Other Accounts Payable ¹	\$ 917	865,153
Trade AP	7,080	5,810,569
Accrued Liabilities - See attached Detail	5,513	2,714,043
Deferred Revenue	8,069	7,448,000
Capital Leases	170	170,000
Short Term Debt ²	265	265,000
Total Current Liabilities	<u>22,014</u>	<u>17,272,764</u>
Capital Leases	357	357,000
Long Term Debt	-	-
Deferred Revenue	<u>178</u>	<u>178,000</u>
Total Liabilities 4	<u>\$ 22,549</u>	<u>17,807,764</u>

NOTES:

1. Accrual for amounts due to third party contractors, international and Atlanta building expenses.
2. Estimate of Post Petition Trade Accounts payable.
3. Remaining short term debt relates to the SVB Term Loan and the Beehive Note.
4. Excludes the amount of U.S. \$500,000 owing to Silicon Valley Bank secured by certain accounts receivable from Intecom Inc. to Quintus Corporation, which amount shall be satisfied by Avaya Inc. pursuant to a settlement agreement among Quintus Corporation, Avaya Inc., Intecom Inc. and Silicon Valley Bank providing for the cancellation by Silicon Valley Bank of such receivables and the payment of such amount by Avaya Inc. to Silicon Valley Bank.



**Quintus Corporation
Account Reconciliation**

QUINTUS

Account Description:

Put name here

QUINTUS

Fiscal Period:

30-Jun-01

Account Number:

3001-000000 and

3003-000000

Prepared By: Cathy Hawthorne

Date: June 27, 2001

Approved By: _____

Date: _____

Accounts Payable Reconciliation - QUINTUS
Account: 3001-000000 and 3003-000000
31-May-01

Aging	\$	12,397.68	3003
General Ledger #3001	\$	(3,671,179.70)	
General Ledger #3003	\$	3,683,351.68	
Variance	\$	225.70	

Temp Labor

1506-200

6/27/01
3:59:06PM

Aged Payables By: Branch Code/Vendor Code

Page 1

Quintus Corporation

Detail Style, As of 06/27/2001

Include Future Trxs: No Include Trxs Paid in Full: No

APPLY TO NUM	CURRENCY				UNDER 30	31-60	61-90	OVER 90	DAYS
TRX NUM	DOC NUM	TRX TYPE	AGING DATE	APPLY DATE	DAYS	DAYS	DAYS	DAYS	AGED
Branch Code: default Default Branch Code									
Vendor: Automated Sy					Status:	Active			
Automated Systems Design, LLC					Contact:				
P.O box 280221					Phone:	(901) 388-9625			
Memphis, TN 38128-0221					Attention:				
					Phone:	0 -			
VCH022934	US								
VCH022934	60198	VOUCHER	7/15/99	7/15/99	0.00	0.00	0.00	2,040.00	713
VCH022934					Totals:	2,040.00	0.00	0.00	2,040.00
Vendor: Automated Home US					Totals:	2,040.00	0.00	0.00	2,040.00
Vendor: Azevedo Tr									
Azevedo Travel					Status:	Active			
1333 Willow Pass Rd					Contact:				
Concord, CA 94520					Phone:	0 -			
					Attention:				
					Phone:	0 -			
VCH020652	US								
VCH020652	C505/3/14/99	VOUCHER	3/19/99	3/23/99	30.00	0.00	0.00	0.00	(2,822)
VCH020652					Totals:	30.00	0.00	0.00	0.00
Vendor: Azevedo Tr Home US					Totals:	30.00	0.00	0.00	0.00
Vendor: Brobeck Ph									
Brobeck Phleger & Harrison					Status:	Active			
Dept. 05834					Contact:				
P.O. Box 39000					Phone:	0 -			
San Francisco, CA 94139-5834					Attention:				
					Phone:	(415) 424-0160			
VCH021434	US								
VCH021434	21873	VOUCHER	4/27/99	5/7/99	0.00	0.00	0.00	814.25	792
8018542	026176	CASHDISB	4/27/99	5/7/99	0.00	0.00	0.00	814.25	
SB019400	026176	VOIDTRX	4/27/99	8/17/99	0.00	0.00	0.00	814.25	
VCH021434					Totals:	814.25	0.00	0.00	814.25
Vendor: Brobeck Ph Home US					Totals:	814.25	0.00	0.00	814.25
Vendor: Chen Yiwei									
Yiwei Chen					Status:	Active			
					Contact:				
					Phone:	0 -			
					Attention:				
					Phone:	0 -			
VCH033674	US								
VCH033674	w/e 07/01/2000	VOUCHER	6/30/00	6/30/00	0.00	0.00	0.00	41.47	362
DISB025941	yc07/01/00	CASHDISB	6/30/00	6/30/00	0.00	0.00	0.00	(41.42)	
VCH033674					Totals:	0.05	0.00	0.00	0.05
Vendor: Chen Yiwei Home US					Totals:	0.05	0.00	0.00	0.05
Vendor: Cooke Doreen									
Doreen Cooke					Status:	Active			
1471 Balhan Drive, #208					Contact:				
Concord, CA 94521					Phone:	0 -			
					Attention:				
					Phone:	0 -			
VCH046976	US								
VCH046976	w/e 03/03/01	VOUCHER	3/20/01	2/28/01	0.00	0.00	0.00	0.01	99
VCH046976					Totals:	0.01	0.00	0.00	0.01
Vendor: Cooke Dore Home US					Totals:	0.01	0.00	0.00	0.01
VCH046977	US								
VCH046977	w/e 3/10/01	VOUCHER	3/20/01	2/28/01	0.00	0.00	0.00	0.01	99
VCH046977					Totals:	0.01	0.00	0.00	0.01
Vendor: Cooke Dore Home US					Totals:	0.02	0.00	0.00	0.02
Vendor: Moonlight In									
Moonlight Interactive					Status:	Active			
20020 - L. Rodrigues Ave					Contact:	Randy Brooks			
Cupertino, CA 95014					Phone:	(408) 253-7234			
					Attention:				
					Phone:	0 -			

6/27/01
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Aged Payables By: Branch Code/Vendor Code
Quintus Corporation
Detail Style, As of 06/27/2001
Include Future Trxs: No Include Trxs Paid in Full: No

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APPLY TO NUM	CURRENCY	TRX TYPE	AGING DATE	APPLY DATE	UNDER 30	31-60	61-90	OVER 90	DAYS
*RX NUM	DOC NUM				DAYS	DAYS	DAYS	DAYS	AGED
Branch Code: default Default Branch Code					- Continued...				
Vendor: Moonlight In Moonlight Interactive 20020 - L. Rodrigues Ave Cupertino, CA 95014					Status: Active Contact: Randy Brooks Phone: (408) 253-7234 Attention: Phone: () -				
VCH008299	US								
VCH008299	QUI0002	VOUCHER	11/1/96	10/10/97	0.00	0.00	0.00	400.00	1,699
DISB008203	014689	CASHDISB	11/1/96	10/10/97	0.00	0.00	0.00	(400.00)	
DISB009218	DB000250	DB.MEMO	11/1/96	10/10/97	0.00	0.00	0.00	(400.00)	
VCH008299					Totals:	(400.00)	0.00	0.00	(400.00)
Vendor: Moonlight Home US					Totals:	(400.00)	0.00	0.00	(400.00)
Vendor: N.C. Dept of N.C. Dept. of Revenue P.O. Box 25000 Raleigh, NC 27640-0150					Status: Active Contact: Phone: () - Attention: Phone: () -				
DISB021223	US								
DISB021223	DB000599	DB.MEMO		12/31/99	0.00	0.00	0.00	(18,697.90)	
DISB037624	DB000599	APPLY OA		8/26/01	0.00	0.00	0.00	18,697.00	
DISB021223					Totals:	(0.90)	0.00	0.00	(0.90)
Vendor: N.C. Dept of Home US					Totals:	(0.90)	0.00	0.00	(0.90)
Vendor: Network Solu Network Solutions, Inc. PO Box 17305 Baltimore, MD 21297-0525					Status: Active Contact: Phone: () - Attention: Phone: () -				
DISB037872	US								
DISB037872	DB000927	DB.MEMO		6/22/01	0.00	0.00	0.00	(70.00)	
DISB037872					Totals:	(70.00)	0.00	0.00	(70.00)
VCH046301	US								
VCH046301	28628157	VOUCHER	12/4/00	2/27/01	0.00	0.00	0.00	70.00	205
DISB036870	001341	CASHDISB	12/4/00	5/14/01	0.00	0.00	0.00	(70.00)	
DISB037789	002290	CASHDISB	12/4/00	6/26/01	0.00	0.00	0.00	(70.00)	
DISB037865	002290	VOIDTRX	12/4/00	6/27/01	0.00	0.00	0.00	70.00	
DISB037511	001341	STOPPYT	12/4/00	6/22/01	0.00	0.00	0.00	70.00	
VCH046301					Totals:	70.00	0.00	0.00	70.00
Vendor: Network SoHome US					Totals:	0.00	0.00	0.00	0.00
Vendor: Newsedge Newsedge 8 New England Executive Park-West Burlington, MA 01803-5007					Status: Active Contact: Phone: () - Attention: Phone: () -				
VCH020199	US								
VCH020199	BD00203931-40	VOUCHER	2/28/99	2/28/99	0.00	0.00	0.00	29.95	850
VCH020199					Totals:	29.95	0.00	0.00	29.95
Vendor: Newsedge Home US					Totals:	29.95	0.00	0.00	29.95
Vendor: Oce-Use 02 Oce-USA Inc. P.O. Box 92801 Chicago, IL 60675-2601					Status: Active Contact: Phone: () - Attention: Phone: () -				
DISB037863	US								
DISB037863	DB000918	DB.MEMO		6/22/01	0.00	0.00	0.00	(361.38)	
DISB037863					Totals:	(361.38)	0.00	0.00	(361.38)
DISB037864	US								
DISB037864	DB000919	DB.MEMO		6/22/01	0.00	0.00	0.00	(32.13)	
DISB037864					Totals:	(32.13)	0.00	0.00	(32.13)
DISB037865	US								
DISB037865	DB000920	DB.MEMO		6/22/01	0.00	0.00	0.00	(123.28)	
DISB037865					Totals:	(123.28)	0.00	0.00	(123.28)

6/27/01
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Aged Payables By: Branch Code/Vendor Code

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Quintus Corporation
Detail Style, As of 06/27/2001

Include Future Trxs: No Include Trxs Paid in Full: No

APPLY TO NUM	CURRENCY	TRX TYPE	AGING DATE	APPLY DATE	UNDER 30	31-60	61-90	OVER 90	DAYS
TRX NUM	DOC NUM				DAYS	DAYS	DAYS	DAYS	AGED
branch Code: default Default Branch Code - Continued...									
Vendor: Oce-Use 02 Status: Active - Continued...									
Oce-USA Inc. Contact:									
P.O. Box 92601 Phone: 0-									
Chicago, IL 60675-2601 Attention:									
Phone: 0-									
DISB037866	US								
DISB037866	DB000921	DB.MEMO		6/22/01	0.00	0.00	0.00	(37.96)	
		DISB037866	Totals:	(37.96)	0.00	0.00	0.00	(37.96)	
DISB037867	US								
DISB037867	DB000922	DB.MEMO		6/22/01	0.00	0.00	0.00	(275.60)	
		DISB037867	Totals:	(275.60)	0.00	0.00	0.00	(275.60)	
DISB037868	US								
DISB037868	DB000923	DB.MEMO		6/22/01	0.00	0.00	0.00	(1,373.75)	
		DISB037868	Totals:	(1,373.75)	0.00	0.00	0.00	(1,373.75)	
DISB037869	US								
DISB037869	DB000924	DB.MEMO		6/22/01	0.00	0.00	0.00	(275.60)	
		DISB037869	Totals:	(275.60)	0.00	0.00	0.00	(275.60)	
DISB037871	US								
DISB037871	DB000928	DB.MEMO		6/22/01	0.00	0.00	0.00	(361.38)	
		DISB037871	Totals:	(361.38)	0.00	0.00	0.00	(361.38)	
DISB037873	US								
DISB037873	DB000928	DB.MEMO		6/22/01	0.00	0.00	0.00	(39.93)	
		DISB037873	Totals:	(39.93)	0.00	0.00	0.00	(39.93)	
DISB037874	US								
DISB037874	DB000929	DB.MEMO		6/22/01	0.00	0.00	0.00	(227.32)	
		DISB037874	Totals:	(227.32)	0.00	0.00	0.00	(227.32)	
DISB037875	US								
DISB037875	DB000930	DB.MEMO		6/22/01	0.00	0.00	0.00	(336.59)	
		DISB037875	Totals:	(336.59)	0.00	0.00	0.00	(336.59)	
DISB037876	US								
DISB037876	DB000931	DB.MEMO		6/22/01	0.00	0.00	0.00	(56.56)	
		DISB037876	Totals:	(56.56)	0.00	0.00	0.00	(56.56)	
DISB037877	US								
DISB037877	DB000932	DB.MEMO		6/22/01	0.00	0.00	0.00	(257.84)	
		DISB037877	Totals:	(257.84)	0.00	0.00	0.00	(257.84)	
DISB037878	US								
DISB037878	DB000933	DB.MEMO		6/22/01	0.00	0.00	0.00	(336.59)	
		DISB037878	Totals:	(336.59)	0.00	0.00	0.00	(336.59)	
DISB037879	US								
DISB037879	DB000934	DB.MEMO		6/22/01	0.00	0.00	0.00	(10.80)	
		DISB037879	Totals:	(10.80)	0.00	0.00	0.00	(10.80)	
DISB037880	US								
DISB037880	DB000935	DB.MEMO		6/22/01	0.00	0.00	0.00	(122.09)	
		DISB037880	Totals:	(122.09)	0.00	0.00	0.00	(122.09)	
Vendor: Oce-Use 02 Home US Totals: (4,228.80) 0.00 0.00 0.00 (4,228.80)									
Vendor: Reeves Sus Status: Active									
Reeves & Associates Contact: sreeves@batnet.com									
721 Birch Avenue Phone: 0-									
San Mateo, CA 94402 Attention:									
Phone: 0-									
VCH008300	US								
VCH008300	22	VOUCHER	10/3/97	10/10/97	0.00	0.00	0.00	11,270.00	1,383
DISB008896	014747	CASHDISB	10/3/97	10/10/97	0.00	0.00	0.00	(11,044.60)	
DISB008896	014747	DISCOUNT	10/3/97	10/10/97	0.00	0.00	0.00	(225.40)	
DISB009218	DB000248	DB.MEMO	10/3/97	10/10/97	0.00	0.00	0.00	(11,270.00)	
		VCH008300	Totals:	(11,270.00)	0.00	0.00	0.00	(11,270.00)	
Vendor: Reeves Sus Home US Totals: (11,270.00) 0.00 0.00 0.00 (11,270.00)									
Vendor: Tamburri Deb Status: Active									
Deborah Tamburri Contact:									
Phone: 0-									
Attention:									
Phone: 0-									
VCH046121	US								
VCH046121	w/o 2/10/01	VOUCHER	2/10/01	2/23/01	0.00	0.00	0.00	587.75	137
		VCH046121	Totals:	587.75	0.00	0.00	0.00	587.75	

6/27/01
3:59:06PM

Aged Payables By: Branch Code/Vendor Code
Quintus Corporation
Detail Style, As of 06/27/2001
 Include Future Trxs: No Include Trxs Paid in Full: No

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APPLY TO NUM	CURRENCY	TRX TYPE	AGING DATE	APPLY DATE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
TRX NUM	DOC NUM								
Branch Code: default Default Branch Code					- Continued...				
Vendor: Tamburri D-Home US Totals:					587.75	0.00	0.00	0.00	587.75
Vendor: XO Comm Status: Active									
XO Communications Contact:									
PO Box 31001-0429 Phone: 0-									
Pasadena, CA 91110-0429 Attention:									
					Phone: 0-				
DISB037870	US								
DISB037870	DB000925	DB.MEMO		6/22/01	0.00	0.00	0.00	(1,289.25)	
		DISB037870	Totals:	(1,289.25)	0.00	0.00	0.00	(1,289.25)	
VCH045997	US								
VCH045997	0000070000022	VOUCHER	1/7/01	2/21/01	0.00	0.00	0.00	1,289.25	171
DISB038963	001473	CASHDISB	1/7/01	5/14/01	0.00	0.00	0.00	(1,289.25)	
DISB037868	002372	CASHDISB	1/7/01	6/26/01	0.00	0.00	0.00	(1,289.25)	
DISB037886	002372	VOIDTRX	1/7/01	6/27/01	0.00	0.00	0.00	1,289.25	
DISB037508	001473	STOPPYT	1/7/01	6/22/01	0.00	0.00	0.00	1,289.25	
		VCH045997	Totals:	1,289.25	0.00	0.00	0.00	1,289.25	
Vendor: XO Comm Home US Totals:					0.00	0.00	0.00	0.00	
Branch Code: default Home US Totals:					(12,397.68)	30.00	0.00	0.00	(12,427.68)
REPORT TOTALS: Home US Totals:					(12,397.68)	30.00	0.00	0.00	(12,427.68)

Total number of vendors listed: 13

6/27/01
4:00:13PM

General Ledger Report By: Account Code / Apply Date

Page 1

Quintus

06/01/2001 Thru 06/30/2001, Summary, Non-Zero Accounts, All Transactions

* = Totals or Records that include Unposted Transactions

Beginning Account Code: 3001-000000

Ending Account Code: 3001-000000

ACCOUNT CODE	DESCRIPTION	DEBIT	CREDIT	BALANCE
000000 Accounts Payable - Trade General	Beginning Balance			(3,671,179.70)
Report Totals:		(3,671,179.70)	0.00	(3,671,179.70)

Total Number of accounts listed: 1

6/27/01
4:00:59PM

General Ledger Report By: Account Code / Apply Date

Page 1

Quintus

06/01/2001 Thru 06/30/2001, Summary, Non-Zero Accounts, All Transactions

* = Totals or Records that Include Unposted Transactions

Beginning Account Code: 3003-000000

Ending Account Code: 3003-000000

ACCOUNT CODE	DESCRIPTION	DEBIT	CREDIT	BALANCE
000000 Accounts Payable - Post Petition - Trade	Beginning Balance			3,736,680.67
	Period 3 Totals:	1,826,225.45	1,879,554.44	(53,328.99)
	Ending Balance thru 06/30/2001			3,683,351.68
Report Totals:		3,736,680.67	1,826,225.45	1,879,554.44
				3,683,351.68

Total Number of accounts listed: 1

RE: Quintus issue

Page 1 of 4

From: Maloney, Gregory L (Greg) [gmaloney@avaya.com]
Sent: Wednesday, July 25, 2001 12:31 PM
To: Wilson, Gary (Gary)
Cc: Friedman, Keith (Keith); Poriadjian, Janet (Janet); Lowery, Melissa (Melissa); Erdle, Robert J (Robert); Wall, Kelly A (Kelly); Konicki, Gary R (Gary); mpthompson@avaya.com; Asthana, Shobhna (Shobhna); Black, Lewis W (Lewis); Sherbet, Eric (Eric)
Subject: RE: Quintus issue
Attachments: liabilities13.xls

Gary,

To your knowledge was a schedule put together that would have outlined any outstanding international compensation liabilities incurred by Quintus before the Avaya close?

Regards,

Greg

**G. L. Maloney, Process Owner
M&A Infrastructure Integration
Avaya Inc.**

Room 1W-017; 211 ML Airy Road
Basking Ridge, New Jersey 07920
908/953-2537 (o/c.); 908/953-3603 (fax)
908/369-8807 (vo); 908/432-8743 (mobile)

-----Original Message: Maloney, Gregory L (Greg)-----

From: mpthompson@avaya.com [mailto:mpthompson@avaya.com]
Sent: Wednesday, July 25, 2001 11:10 AM
To: Maloney, Gregory L (Greg); Asthana, Shobhna (Shobhna)
Cc: Friedman, Keith (Keith); Poriadjian, Janet (Janet); Lowery, Melissa (Melissa); Erdle, Robert J (Robert); Wall, Kelly A (Kelly); Konicki, Gary R (Gary); mpthompson@avaya.com
Subject: RE: Quintus issue

All:

Attached is a final schedule of the assumed liabilities that Avaya took over from Quintus, approximately \$22.5 million (note 4/20/01 column). Included in those liabilities were the international numbers (i.e. from the BV operations), of which \$90k were for accrued commissions. I am not aware of any other international charges that were not accrued for at the time of the acquisition. Detail for any of the international assumed liabilities should be addressed to the international team.

mark

-----Original Message-----

From: Maloney, Gregory L (Greg) [mailto:gmaloney@avaya.com]
Sent: Wednesday, July 25, 2001 7:07 AM
To: Asthana, Shobhna (Shobhna)
Cc: Friedman, Keith (Keith); Poriadjian, Janet (Janet); Lowery, Melissa (Melissa); Erdle, Robert J (Robert);

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MT 00332

RE: Quintus issue

Page 2 of 4

Wall, Kelly A (Kelly); Konicki, Gary R (Gary); Thompson, Mark P (Mark P)
Subject: RE: Quintus issue

Shobhna,

Hopefully you have the schedule that is referring to below....

Regards,

Greg

G. L. Maloney, Process Owner
M&A Infrastructure Integration
Avaya Inc.

Room 1W-017; 211 ML Airy Road
Basking Ridge, New Jersey 07920
908/953-2537 (ofc.); 908/953-3803 (fax)
908/369-8807 (vo); 908/432-8743 (mobile)

-----Original Message-----

From: Lowery, Melissa (Melissa)
Sent: Wednesday, July 25, 2001 9:48 AM
To: Asthana, Shobhna (Shobhna)
Cc: Friedman, Keith (Keith); Poriadjian, Janet (Janet); Maloney, Gregory L (Greg)
Subject: RE: Quintus issue

Per the Quintus agreement (refer to Schedule 1.03), Avaya is responsible for all liabilities or obligations relating to employee benefits or compensation arrangements (other than those accrued on the Company Balance Sheet) existing on or prior to the Closing Date with respect to any employee or former employee solely to the extent such liabilities or obligations and an estimate of the amount thereof are disclosed in an annex to this Schedule.

Shobna,

I'm not quite sure if you or someone in your group received a detailed schedule of such liabilities and their estimated amounts. I believe we discussed these type of compensation arrangements during Janet and I visit in April. If I remember correctly, I believe you were in agreement with assuming those liabilities, but I do not recall specifically discussing Dutch Quintus.

-----Original Message-----

From: Friedman, Keith (Keith)
Sent: Monday, July 23, 2001 1:34 PM
To: Lowery, Melissa (Melissa)
Subject: FW: Quintus issue

Melissa,

Not sure if you have a copy of the Merger Agreement to see if it says anything about this. Let's discuss.

-----Original Message-----

From: Maloney, Gregory L (Greg)
Sent: Monday, July 23, 2001 1:03 PM

RE: Quintus issue

Page 3 of 4

To: Asthana, Shobhna (Shobhna); Wall, Kelly A (Kelly)
Cc: Erdle, Robert J (Robert); Kopec-Boub, Sandra (Sandra); Chan, Mary W (Mary); Mahr, Frank Joseph (Frank); Friedman, Keith (Keith)

Subject: RE: Quintus issue

Shobhna / Kelly,

Does it make sense for us to be paying for this?

Regards,

Greg

**G. L. Maloney, Process Owner
M&A Infrastructure Integration
Avaya Inc.**

Room 1W-017; 211 Mt. Airy Road
Basking Ridge, New Jersey 07920
908/953-2537 (ofc.); 908/953-3603 (fax)
908/369-8807 (vo); 908/432-8743 (mobile)

-----Original Message-----

From: Kopec-Boub, Sandra (Sandra)
Sent: Monday, July 23, 2001 10:57 AM
To: Maloney, Gregory L (Greg); Chan, Mary W (Mary)
Cc: Erdle, Robert J (Robert)
Subject: FW: Quintus issue
Importance: High

Mary,
Greg,

Not sure whose call this is -- can you provide guidance? Are we responsible for paying compensation on revenue generated before Avaya purchased Quintus? This appears to be another unresolved issue lingering from Quintus.

**Sandra Kopec-Boub
Project Manager
Global Employee Services
Avaya Inc.
Voice: 908 953-5072**

-----Original Message-----

From: Russo, Annette L (Annette)
Sent: Monday, July 23, 2001 5:49 AM
To: Kopec-Boub, Sandra (Sandra)
Cc: Losfeld, Annabel (Annabel)
Subject: Quintus issue
Importance: High

Sandra,

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MT 00334

RE: Quintus issue

Page 4 of 4

The compensation manager in EMEA has had some questions from the Quintus salespeople in her region. They are asking if Avaya will be paying compensation on any revenue that was generated prior to Avaya's purchase of Quintus.

Can you tell me if we purchased the liability for paying that compensation from the Dutch Quintus company that was involved in the transaction (I believe that it was called Quintus Call Centers BV)?

If you need any further information or if you have questions, please feel free to contact me.

Regards,

Annette

Annette L. Russo
Senior Manager, International Sales Compensation Administration
☎ 32.2.357.5836
✉ TBD
✉ arusso@avaya.com

B - 274

MT 00335

Quintus Corporation
Schedule of Assumed Liabilities - FINAL
In Thousands

Current Liabilities

	<u>3/31/2001</u>	<u>4/30/2001</u>	<u>5/31/2001</u>	<u>6/30/2001</u>
Other Accounts Payable ¹	\$ 917	865,153	247,138	230,000
Trade AP	7,080	5,810,569	(52,891)	1,199
Accrued Liabilities - See attached Detail	5,513	2,714,043	2,465,093	2,458,507
Deferred Revenue	8,069	7,448,000	7,146,573	8,488,380
Capital Leases	170	170,000	156,784	179,114
Short Term Debt ²	265	265,000	0	0
Total Current Liabilities	<u>22,014</u>	<u>17,272,764</u>	<u>9,962,696</u>	<u>11,357,200</u>
Capital Leases	357	357,000	357,895	318,784
Long Term Debt	-	-	-	-
Deferred Revenue	<u>178</u>	<u>178,000</u>	<u>178,000</u>	<u>178,000</u>
Total Liabilities⁴	<u>\$ 22,549</u>	<u>17,807,764</u>	<u>10,498,591</u>	<u>11,853,984</u>

NOTES:

1. Accrual for amounts due to third party contractors, international and Atlanta building expenses.
2. Estimate of Post Petition Trade Accounts payable.
3. Remaining short term debt relates to the SVB Term Loan and the Beehive Note.
4. Excludes the amount of U.S. \$500,000 owing to Silicon Valley Bank secured by certain accounts receivable from Intecom Inc. to Quintus Corporation, which amount shall be satisfied by Avaya Inc. pursuant to a settlement agreement among Quintus Corporation, Avaya Inc., Intecom Inc. and Silicon Valley Bank providing for the cancellation by Silicon Valley Bank of such receivables and the payment of such amount by Avaya Inc. to Silicon Valley Bank.

Business Corporation Schedule of Account Liabilities - FINAAL In Thousands											
		2020-2021		Amount 4/30/2021		Amount 4/30/2021		Amount 5/31/2021		Amount 6/30/2021	
Legal & Accounting		GL Account									
Transactions/Endorsements/Shareholder Litigation											
	\$	300	300-000000	300,000.00		300,000.00		300,000.00		300,000.00	
		309	309-000000	204,000.00		204,000.00		204,000.00		204,000.00	
		115	301-000000	115,000.00		115,000.00		69,515.00		69,515.00	
Various Mutual Cases Legal											
		100	300-000000	100,000.00	715,000.00	91,165.98	712,315.98	91,840.10	662,485.10	72,132.79	641,672.91
Payroll Related											
Annual Contributions											
		329	3302-000000	224,078.95		17,264.56		1,390.33		1,416.75	
			3302-300000	4,412.00		738.00		738.00		8.00	
			3302-400000	322.22		161,564.76		12,281.10		8.00	
			Intercompany	90,821.00	323,024.17	8.00	17,622.54	0.00	17,644.00	8.00	14,416.75
		3311-000000	654,519.35		6,378.36		14,272.90		14,272.90		8,278.79
		3311-300000	403,494.55		8.00		8.00		8.00		8.00
		3311-400000	31,249.56	775,401.44		6,378.36		6,378.36		6,378.36	8,278.79
Accrued Payroll											
		1,319	3301-000000	1,419,254.34		183,545.34		199,663.34		133,663.34	
			3307-000000	11,815.44		57,879.14		67,679.14		67,679.14	
			3307-200000	60,946.38	1,517,688.33		32,866.38	34,762.33		32,866.38	78,762.33
Accrued Vacation											
		1,420	3308-000000	2,004,832.90		1,205,448.40		1,233,996.52		1,233,996.52	
			3308-300000	200,865.70		200,865.70		215,368.60		215,368.60	
			3308-400000	64,804.65		64,804.65		75,053.67		75,053.67	
			Intercompany	26,277.80	1,401,781.94	8.00	1,473,356.15	8.00	1,514,400.99	8.00	1,514,400.99
401K/Health Care Withdrawal											
		94	3309-000000	35,381.33		19,199.69		19,199.69		19,199.69	
			3309-300000	5,001.99		1,444.64		1,444.64		1,444.64	
			3309-400000	252,144		1,656,457		1,656,457		1,656,457	
			3309-000000	25,834.12		22,008.71		33,467.39		14,383.49	
			3311-000000	9,203.82		8,146.94		8,578.84		3,209.04	
			3306-000000	15,944.42		16,463.43		16,653.29		16,653.29	
			3306-300000	291.95		325.51		875.85		875.85	
			3309-000000	1,131.13		2,407.22		5,322.34		238.72	
			3309-300000	213.40		342.08		342.08		172.56	
			3309-400000	2,468.67	93,984.33	1,108.48	5,309.77	1,303.58	9,078.01	636.30	2,143.85
		316	Intercompany	315,983.00		8.00		8.00		8.00	
Intercompany Payroll Taxes											
		-	3395-000000	8.00		120,802.94		0.00		0.00	
			3398-000000	8.00		24,918.23		0.00		0.00	
			3398-300000	8.00		7,823.44		157,762.85		0.00	
			3398-400000	8.00		8.00		0.00		4,652.50	4,652.50
Payroll Clearing											
		-	3393-000000	8.00		0.00		1,129,134	137,973.64	13,045.62	13,993.69
Taxes											
Sales Tax											
		128	3213-000000	2,341.26		2,341.26		5,332.27		10,148.44	
			3214-000000	713.72		382.75		1,691.15		7,865.34	
			3215-000000	1,821.69		1,514.49		1,111.27		1,111.77	
			3214-000000	8.00		8.00		0.00		733.32	
			3219-000000	1,547.89		1,547.89		2,000.00		1,220.33	
			3220-000000	1,184.56		1,184.56		1,990.00		1,620.60	
			3221-000000	383.72		465.22		427.00		2,297.00	
			3222-000000	64,125.49		6,125.45		5,725.45		45,125.49	
			3223-000000	7,384.88		9,322.36		9,322.34		9,322.36	
			3224-000000	8.00		8.00		111.21		111.21	
			3225-000000	8.00		8.00		3,589.84		10,496.50	
			3226-000000	54,645.30		54,645.30		54,645.30		54,645.30	
			3227-000000	9,862.52		9,862.52		9,862.52		9,862.52	
			3228-000000	22,794.30		22,794.30		22,794.30		22,794.30	
			3229-000000	1,712.17		9,212.65		6,121.73		1,712.17	
			3230-000000	11,571.29		6,371.25		11,571.25		11,571.25	
			3234-000000	1,664.78		1,664.78		0.00		0.00	
			3241-000000	8.00		3,420.00		4,155.95		4,155.95	
			3246-000000	1,575.00		2,379.00		1,977.00		21,400	
			3246-000000	3,401.34		3,401.34		3,401.34		3,401.34	
			3247-000000	331.84		331.84		0.00		0.00	
			3249-000000	8.00		8.00		1,130.00		11,000.00	
			3252-000000	1,119.89		1,119.89		1,119.89		1,119.89	
			3253-000000	4,400.43		4,400.43		4,400.43		4,400.43	
			3254-000000	3,797.25		3,797.25		3,797.25		3,797.25	
			3213-000000	1,192.77		1,192.77		1,182.31		1,182.31	
			3214-000000	464.35		415.35		415.35		415.35	
			3215-000000	1,462.25		1,467.25		1,467.25		1,467.25	
			3221-000000	297.60		297.60		1,204.50		1,204.50	
			3223-000000	2,155.05		2,155.05		2,155.05		2,155.05	
			3223-000000	2,046.99		2,046.99		2,046.99		2,046.99	
			3214-000000	48.63		48.63		48.63		48.63	
			3225-000000	8.00		8.00		8.00		34.75	
			3226-000000	3,948.47		3,948.47		3,422.26		3,422.26	
			3225-000000	2,093.00		2,093.00		2,093.00		2,093.00	
			3231-000000	259.48		259.48		259.60		259.60	
			3242-000000	122.50		122.50		122.50		122.50	
			3253-000000	108.00		108.00		108.00		108.00	
			3253-000000	654.73	137,117.39	654.73	133,871.33	654.73	132,322.21	654.73	138,836.50
VAT Taxes											
		58	Intercompany	15,055.00		8.00		8.00		8.00	
Other											
Exchange Liability											
		115	3312-000000	115,000.79		775,326.79		115,326.79		115,326.79	115,326.79
Total Accrued Liabilities											
	\$	5,213		5,343,478.35		2,716,421.48		2,445,203.17		2,445,203.17	2,445,203.17

NOTES:

2. Estimated payroll accrued for period from April 1 - April 10. Includes estimated accrued vacation and 40% of approximately 100%.

2. Estimated payroll earned for period from April 1 - April 15. Includes estimated earned vacation and 401k of approximately 100k.

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1
2 A P P E A R A N C E S :
3

4 REED SMITH LLP

5 Attorneys for Plaintiffs

6 1201 Market Street, Suite 1500

7 Wilmington, Delaware 19801

8 BY: JOHN G. HARRIS, ESQ.
9

10
11 SIDLEY AUSTIN BROWN & WOOD LLP

12 Attorneys for Defendant

13 787 Seventh Avenue

14 New York, New York 10019

15 BY: JAMES D. ARDEN, ESQ.
16
17
18
19
20
21
22
23
24
25

1 Rotter

2 at Davis Polk and us.

3 There may have been other lawyers
4 who were working in correlative areas, but
5 they would have been basing it upon what they
6 perceived the deal was, as we had done it.
7 But, in other words, the direct knowledge
8 should have been from the people negotiating
9 the transaction.

10 Q. Understood.

11 Is it fair to say, Mr. Rotter, that
12 both section 1.03 and schedule 1.03 were
13 heavily negotiated?

14 A. Yes.

15 Q. Can you elaborate on your answer?

16 A. There were extensive discussions
17 about them. There were a number of different
18 conversations. There was -- there were
19 drafts, as I think you're aware, of that
20 particular language that went back and forth.

21 Needless to say, it was a
22 significant provision because it formed the
23 portion of the consideration that was most
24 subject to fluctuation, or that could be
25 subject to fluctuation.

C E R T I F I C A T E

STATE OF NEW YORK)

: ss.

COUNTY OF NEW YORK)

I, TAMI H. TAKAHASHI, RPR and Notary
Public within and for the State of New York,
do hereby certify:

That IRVING ROTTER, the witness
whose deposition is hereinbefore set forth,
was duly sworn by me and that such deposition
is a true record of the testimony given by the
witness.

I further certify that I am not
related to any of the parties to this action
by blood or marriage, and that I am in no way
interested in the outcome of this matter.

IN WITNESS WHEREOF, I have hereunto
set my hand this 8th day of November 2005.



TAMI H. TAKAHASHI

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	) Chapter 11
QUINTUS CORPORATION, et	) Bankr. Nos.
al.,	) 01-00501 through
	) 01-00503 (MFW)
Debtors.	) Jointly Administered
<hr/>	
QUINTUS CORPORATION,)
MUSTANG.COM, INC., and)
ACUITY CORPORATION,)
Plaintiffs,	) Adversary No.
v.	) 04-53074 (MFW)
AVAYA, INC.,)
Defendant.)

Deposition of KURT F. GWYNNE, taken pursuant to notice at the law offices of Rosenthal, Monhait, Gross & Goddess, P.A., 919 North Market Street, Wilmington, Delaware, beginning at 10:10 a.m., on Tuesday, November 22, 2005, before Julie H. Parrack, Registered Merit Reporter, Certified Realtime Reporter and Notary Public.

APPEARANCES:

KIMBERLY E. CONNOLLY LAWSON, ESQUIRE
REED SMITH LLP
1201 Market Street, Suite 1500
Wilmington, Delaware 19801
For the Trustee Kurt F. Gwynne

WILCOX & FETZER
1330 King Street - Wilmington, Delaware 19801
(302) 655-0477



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ORIGINAL

1 APPEARANCES (CONT'D)

2
3 ELIZABETH M. ZITO, ESQUIRE
4 DONALD P. RENALDO, II, ESQUIRE
5 SIDLEY AUSTIN BROWN & WOOD LLP
6 787 Seventh Avenue
7 New York, New York 10019
8 On behalf of Defendant Avaya, Inc.

9 KURT F. GWYNNE,

10 the deponent herein, having first been duly
11 sworn on oath, was examined and testified as
12 follows:

13 BY MS. ZITO:

14 Q. Good morning, Mr. Gwynne.

15 A. Good morning.

16 Q. My name is Elizabeth Zito. I'm with the law
17 firm of Sidley Austin Brown & Wood, and we represent
18 Avaya, Inc., in this action. Would you please state
19 your full name for the record?

20 A. Kurt Frederic Gwynne.

21 Q. And could you tell me your address, please?

22 A. My home address is 24 Beach Tree -- that's with
23 two e's, and Beach and Tree are two words, Beach Tree
24 Drive, Glen Mills, PA, 19342.

Q. And your work address?



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Registered Professional Reporters

1 could have recorded something before the obligation
2 accrued.

3 It also may be that --

4 Q. I just want to -- I used the word "incurred."
5 You're using "accrued."

6 A. They're interchangeable.

7 Q. They're completely interchangeable to you?

8 A. I mean accrued may even be broader. But I
9 certainly don't think, I certainly think accrued is at
10 least as broad as the word incurred.

11 Q. Okay. So separate and apart from prepaid
12 expenses, can you think of any other types of
13 liabilities that would be recorded that are not yet
14 incurred? --

15 A. Well, lease obligations, be another example.
16 You know, you incur them monthly. Obligations, that
17 would be real, personal property leases, employment
18 obligation liabilities, you know, you'd pay them
19 monthly, for example. You don't pay them -- I mean
20 there's a thousand. I'm not an accountant, but there
21 are many, many. I certainly can't give them all to
22 you.

23 Q. Where is a recorded liability recorded?

24 A. On the company's books and records. It could



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1 be a number of places. Should be on a general ledger.
2 Everything should be on the general ledger.

3 Q. You've used the phrase "books and records."
4 What do you mean by that?

5 A. Books and records, pretty broad. The company's
6 general ledgers, any other specific ledgers that the
7 company has, could include its financial software.
8 Anything that involves its finance or accounting
9 systems could fall within that definition of books and
10 records for this purpose. Obviously books and records
11 could also include corporate minutes and things like
12 that.

13 Q. Which, if any, of the debtors' books and
14 records have you reviewed?

15 A. Me personally?

16 Q. The trustee.

17 A. Well, that's me. Okay, me personally. It's
18 hard to answer that question, again, because the
19 length of the case. It's been going on for several
20 years. I have reviewed many of the debtors' 10-Ks and
21 10-Qs, and obviously much of that dealt with things
22 other than Avaya litigation.

23 We've looked at the schedules, we've
24 looked at the claims register, which is part of our



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CERTIFICATE

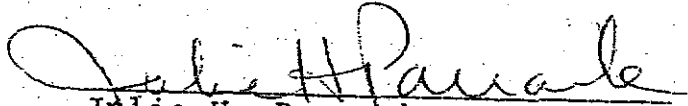
STATE OF DELAWARE)
)
NEW CASTLE COUNTY)

CERTIFICATE OF REPORTER

I, Julie H. Parrack, Registered Professional Reporter and Notary Public, do hereby certify that there came before me on the 22nd day of November, 2005, the deponent herein, KURT F. GWYNNE, who was duly sworn by me and thereafter examined by counsel for the respective parties; that the questions asked of said deponent and the answers given were taken down by me in Stenotype notes and thereafter transcribed by use of computer-aided transcription and computer printer under my direction.

I further certify that the foregoing is a true and correct transcript of the testimony given at said examination of said witness.

I further certify that I am not counsel, attorney, or relative of either party, or otherwise interested in the event of this suit.


Julie H. Parrack, RMR, CRR
Certification No. 102-RPR
(Expires January 31, 2008)

DATED: 12/5/05



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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

COPY

IN RE:

QUINTUS CORPORATION, et al,
Debtors

QUINTUS CORPORATION,
MUSTANG.COM, INC., and
ACUITY CORPORATION,

Plaintiffs,

vs.

AVAYA, INC.,

Defendant.

CHAPTER 11

Bankr. No. 01-00501 (MFW)
through No. 01-00503 (MFW)

Jointly Administered

Adversary No. 04-53074 (MFW)

DEPOSITION OF:

ERIC M. SHERBET

TRANSCRIPT of the stenographic notes of the
proceedings in the above-entitled matter, as taken by and
before JANICE D. BURNES, a Certified Shorthand Reporter,
Registered Professional Reporter and Notary Public of the
State of New Jersey, held at the office of REED SMITH, LLP,
Princeton Forrestal Village, 136 Main Street, Suite 250,
Princeton, New Jersey, on Tuesday, November 22, 2005,
commencing at 10:05 in the forenoon.

A P P E A R A N C E S:

REED SMITH, LLP
BY: JOHN G. HARRIS, ESQ.
1201 Market Street
Suite 1500
Wilmington, Delaware 19801
Attorneys for Chapter 11 Trustee

SIDLEY, AUSTIN, BROWN & WOOD, LLP
BY: JAMES D. ARDEN, ESQ.
787 Seventh Avenue
New York, New York 10019
Attorneys for Avaya, Inc.

1 Q. And you're presently employed by Avaya?

2 A. Yes.

3 Q. And how long have you been employed by Avaya?

4 A. Since July 2000.

5 Q. What are your current responsibilities?

6 A. I'm the vice president and general auditor of
7 Avaya, which means that I am the head of the internal audit
8 group at Avaya.

9 Q. Did you hold that same position in the year
10 2001 when the Quintus Avaya transaction closed?

11 A. No, I did not.

12 Q. What was your position then?

13 A. Corporate counsel, Avaya's law department.

14 Q. And I know that you were an associate at the
15 law firm of Paul Hastings prior to joining Avaya. Is that
16 correct?

17 A. That's correct.

18 Q. What was your main practice there while you
19 were in private practice?

20 A. Just corporate law, mergers and acquisitions,
21 security law.

22 Q. While at Avaya, have you ever handled any other
23 sale acquisitions?

24 A. Yes.

25 Q. And what were those acquisitions?

1 Q. You already have in front of you what's been
2 premarked Exhibit 1, the Asset Purchase Agreement without
3 exhibits, and the addendum.

4 You recognize that document, don't you?

5 A. Yes.

6 Q. Would you please turn to Section 1.03 of the
7 Asset Purchase Agreement. I'm -- for purposes of the record,
8 I'm referring to the executed copy of the Asset Purchase
9 Agreement. And that Section 1.03 begins on page 4 and carries
10 over to page 5, does it not?

11 A. Yes.

12 Q. Feel free to take as much time as you need to
13 familiarize yourself with that section, although you have
14 already read portions of it.

15 Do you recall whether that section of the Asset
16 Purchase Agreement was -- who drafted that section of the
17 agreement?

18 A. I don't have a specific recollection of this
19 particular section. My assumption would be Davis Polk, who is
20 counsel for Quintus, generally controlled the document, I
21 would presume, in terms of the drafting. I would presume that
22 it was drafted by them primarily, subject to negotiation with
23 our side.

24 Q. Would you turn now or focus on Schedule 1.03?

25 MR. HARRIS: Could we go off the record?

1 The way I view that, in my experience, is I
2 read "recorded" as specifically -- a specific liability that's
3 been recorded, such as an accounts payable register.

4 And "accrued" to mean, in the accounting sense,
5 the -- that a cost that has been incurred prior to the date of
6 the preparation of statements but for which there is not a
7 specific invoice, and so you record an accrual in your
8 accounting records.

9 Q. You used the word "incurred." Do you draw a
10 distinction between the use -- or the meaning of the word
11 "incurred" versus "accrued"?

12 A. Yes.

13 Q. What is the difference?

14 A. In my mind, "incurred" -- "accrued" reflects a
15 -- "accrued" reflects a recording in the accounting records
16 based on an entry, an accrual entry. So if you look at the
17 schedule of assumed liabilities, you will see certain
18 liabilities that are recorded as accrued liabilities. So I
19 take it in that sense.

20 I would also -- if you were to look at the
21 black-lined copy that we are referring to and look at the
22 deleted language, if you look at line 244, there is language
23 that says -- that seems to indicate the prior language that
24 sets forth on the balance sheet and all liabilities incurred
25 thereafter. And now the new language says "accrued," which is

CERTIFICATE

I, JANICE D. BURNES, a Certified Shorthand Reporter, Registered Professional Reporter and Notary Public of the State of New Jersey, do hereby certify that prior to the commencement of the examination ERIC M. SHERBET was duly sworn by me to testify the truth, the whole truth and nothing but the truth.

I DO FURTHER CERTIFY that the foregoing is a true and accurate transcript of the testimony as taken stenographically by and before me at the time, place and on the date hereinbefore set forth.

I DO FURTHER CERTIFY that I am neither a relative nor employee nor attorney nor counsel of any of the parties to this action, and that I am neither a relative nor employee of such attorney or counsel, and that I am not financially interested in the action.

Janice D. Burnes

Certified Shorthand Reporter, License XI00225900
Registered Professional Reporter
Notary Public of the State of New Jersey
I.D. 2015681 Expires 01/29/2008

Dated: December 5, 2005

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

in re:

QUINTUS CORPORATION, et al.

debtors,

QUINTUS CORPORATION,
MUSTANG.COM, INC. and
AQUITY CORPORATION,

Plaintiffs,

vs.

AVAYA, INC.,

Defendants.

No. 01-00501
through 01-005503

COPY

DEPOSITION OF SHOBHNA ASTHANA

January 25, 2006

PATRICIA CALLAHAN & ASSOCIATES, INC.
Certified Shorthand Reporters
Oakland, California 510-835-3993
San Francisco, California 415-788-3993
Castro Valley, California 510-885-2371

Facsimile 510-247-9775
WeReport@aol.com

Reported by:
LaRelle M. Fagundes
CSR No. 9762

1 BE IT REMEMBERED THAT, pursuant to Notice of
2 Taking Deposition, and on Wednesday, January 25,
3 2006, commencing at the hour of 9:09 o'clock a.m.
4 of the said day, at the law offices of REED SMITH,
5 1999 Harrison Street, Suite 22-A, Oakland,
6 California, before me, LARELLE M. FAGUNDES, a
7 Certified Shorthand Reporter, personally appeared
8 SHOBHNA ASTHANA, a witness in the above-entitled
9 court and cause, produced on behalf of the
10 plaintiff therein, who being by me first duly
11 sworn, was then and there examined and interrogated
12 by Attorney KIMBERLY E. CONNOLLY LAWSON,
13 representing the law firm of REED SMITH, 1201
14 Market Street, Suite 1500, Wilmington, Delaware,
15 counsel for the plaintiffs.

16
17 APPEARANCES OF COUNSEL

18
19 FOR PLAINTIFFS:

20 REED SMITH

21 BY: KIMBERLY E. CONNOLLY LAWSON, ESQ.

22 1201 Market Street

23 Suite 1500

24 Wilmington, Delaware 19801

25 //

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1 FOR DEFENDANTS:

2 SIDLEY AUSTIN, LLP

3 BY: JAMES D. ARDEN, ESQ.

4 787 Seventh Avenue

5 New York, New York 10019

6
7 The following proceedings were thereupon
8 had, and the following testimony was thereupon
9 given, to-wit:

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PATRICIA CALLAHAN & ASSOCIATES

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1 And there was -- were you somewhere in
2 between Avaya and Yahoo?

3 A. I was consulting for different companies.

4 Q. Okay.

5 Why did you leave Avaya?

6 A. I was laid off.

7 Q. Okay.

8 While you were at Avaya, did you hold more
9 than one position?

10 A. The position was the same, but the role
11 changed in the sense that the BU was changing as --
12 the BU is the business unit -- as they were giving
13 more to the GM here. My role was supporting the GM
14 here, who was based here. So as they were given
15 more responsibilities, I was supporting more. It
16 went anywhere from 150 million BU to 2.2 million
17 BU. So depending on that, the role changed, but it
18 was the BU financial support.

19 Q. You said BU is business unit?

20 A. Yes.

21 Q. And GM, what does that refer to?

22 A. General manager.

23 Q. Okay.

24 Was there a particular type of area that
25 you were responsible for?

1 A. I was responsible for the financial support
2 to the BU.

3 Q. Okay. Financial support.

4 A. So doing the FP&A role, so the budgets, the
5 planning. At one point, I also had the reporting
6 and things like that under me. So I had three,
7 four direct reports who had direct reports under
8 them.

9 Q. Okay. And you said FP&A?

10 A. Which is financial planning and analysis.

11 Q. Okay. I wanted to take you back to around
12 2001, end of 2000 beginning of 2001. Okay?

13 A. All right.

14 Q. You were employed by Avaya at that time?

15 A. Yes.

16 Q. And you were doing the job you just
17 described in the finance department?

18 A. Yes. Yes.

19 Q. Okay.

20 Were you involved at all -- are you aware
21 that -- let me start that over.

22 Are you aware that Avaya and Quintus
23 Corporation, Mustang.com, Inc., and Aquity
24 Corporation, which I work for them collectively as
25 Quintus for purposes of this deposition, were you

1 that, there might be an objectionable question in
2 my mind or I might have a question that Kim might
3 think she can raise an objection about. But if
4 it's just on relevance or the way the question is
5 framed or something else, we make our objection for
6 the record so the judge can consider it later.

7 THE WITNESS: Okay. Got it.

8 MS. LAWSON: Okay. Let me figure
9 out where we were.

10 Q. You were you talking about the integration
11 of the two systems and the Excel spreadsheet that
12 you used to map the two systems. I think I
13 understand based on your last explanation.

14 Were you at all involved with determining
15 what specific liabilities Avaya was responsible to
16 pay or that Avaya had assumed?

17 A. We actually kept Mark and Rosie on the
18 payroll to work with the lawyers on that. So they
19 were there. I don't remember if it was three
20 months to six months, because we kept some of them
21 six months, some of them for three months, and they
22 were working on closing all that.

23 Q. Okay.

24 A. So my role was more, once it was an
25 integrated, you know, then I do the support going

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1 Q. Okay.

2 And you don't know what that means?

3 A. That just means that whatever we had
4 estimated as accruals, we were saying we are not
5 picking up in this. Again, I don't remember
6 exactly why we didn't pick these up.

7 Q. Okay.

8 Can you turn to page five of the May
9 report, which is Exhibit 4.

10 A. Sure.

11 Q. It's Bates stamped 01247. Can you read the
12 fourth bullet point.

13 A. "Monthly reconcilliaiton of beginning
14 balance liabilities to be prepared by Mark
15 Thompson."

16 Q. Do you know what that statement means?

17 A. Yeah. Yes.

18 Q. What was Mark -- what does that mean? What
19 duties was Mark performing?

20 A. So he was reconciling the liabilities
21 amounts every month to show the transactions that
22 took place. Because every month we were not
23 putting in the detail in the Avaya systems, and we
24 were putting in the top-level summary information,
25 balance sheet information. So he was reconciling

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1 that to make sure that the ending and the beginning
2 balances made sense.

3 Q. Okay.

4 So when you refer to "beginning balance
5 liabilities," that's on a month-to-month basis?
6 That's not the beginning liabilities of the cutoff
7 date of the assets purchase agreement?

8 A. That's correct.

9 Q. Okay.

10 And this reconciliation, was that occurring
11 on the Quintus system, the Avaya system, or on that
12 interim Excel sheet you referred to earlier?

13 A. I don't remember. I think it was Excel,
14 but I don't remember. I think all of the
15 reconciliation were on Excel sheet.

16 Q. Can you turn to page eight of that
17 document, Bates number 01250.

18 A. Yeah.

19 Q. Can you read the last bullet point on the
20 page under subtitle "issues."

21 A. It says, "Archiving A/R and invoice
22 history."

23 Q. Do you know what that is referring to?

24 A. To our receivables.

25 Q. Is that Quintus receivables --

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1 Is there a difference between accrued and
2 recorded?

3 MR. ARDEN: And you're saying in
4 this document that she wasn't involved in preparing
5 or generally in accounting?

6 MS. LAWSON: Q. Generally in
7 accounting is there a difference between accrued
8 and recorded?

9 A. Generally accrued will be recorded. If
10 you're accruing something, you're recording it on
11 the books.

12 Q. At what point is it recorded?

13 A. When it's incurred. It's supposed to be
14 recorded when the liability is incurred. Now, it
15 could be estimates, because you might not have the
16 actual amount. And that's the point of accruals,
17 is estimating what your liabilities are.

18 Q. Can you give me some examples of
19 liabilities that would be accrued and then
20 recorded?

21 A. For example, we accrued anything that we
22 said we will pay to employees, accrued commission.
23 So they're -- you know, they have sold something
24 that we are liable to pay them commission on,
25 things like that that we record as accruals.

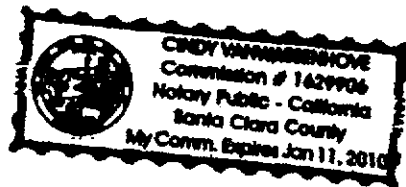
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ERRATA SHEET FOR TRANSCRIPT OF: Shobhna AsthanaDATE TAKEN: January 25, 2006

Page	Line	Change From:	Change To:	Reason:
10	17	I started out in '97 in Oracle. It was	I started out in '97 in Octel. It was	Transcription Error
11	16	It went anywhere from 150 million BU to 2.2 million BU.	It went anywhere from 150 billion million BU to 2.2 billion BU. ✓	Transcription Error
16	18	and so we were doing the chartive accounts integration.	and so we were doing the Chart of Accounts integration.	Transcription Error
16	19	Their chartive account was different than ours.	Their Chart of Accounts was different than ours.	Transcription Error
28	20	the chartive account mapping, setting up the profit	the Chart of Accounts mapping, setting up the profit	Transcription Error
50	5	Gary Konicki is an A/P person is Avaya.	Gary Konicki is an FP&A person is Avaya.	Transcription Error

Shobhna AsthanaSubscribed and sworn to before me
this 7 day of March 2006Cecily Vance Davidson
Notary Public

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

 **ORIGINAL**

IN RE:) Chapter 11
QUINTUS CORPORATION, et al.,) Bankr. No.
Debtors.) 01-00501
- - - - -) through
QUINTUS CORPORATION, MUSTANG.COM,) 01-00503
INC., and ACUITY CORPORATION,) (MFW)
Plaintiffs,)
V.) Adversary
AVAYA, INC.,) No. 04-53074
Defendant.) (MFW)

DEPOSITION OF MARK THOMPSON
THURSDAY, JANUARY 26, 2006

1 APPEARANCES OF COUNSEL:

2 FOR PLAINTIFF:

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5 1201 Market Street, Suite 1500

6 Wilmington, Delaware 19801

7 Telephone: (302) 778-7597

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9 FOR DEFENDANT:

10 SIDLEY AUSTIN, LLP

11 BY: JAMES D. ARDEN, ESQUIRE

12 787 Seventh Avenue

13 New York, New York 10019

14 Telephone: (212) 839-5889

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1 describe it?

2 Business intelligence software is
3 probably the best way to do it.

4 Q. Now, for some period you were
5 employed by Quintus Corporation?

6 A. Correct.

7 Q. When were you first employed by
8 Quintus?

9 A. My resume is long, so let me -- let
10 me think of the years here. Boy. 1990 --
11 unfortunately, I'm guessing. I'm going to
12 say '98 through 2001. It could be '97. I'd
13 really have to go back and take a look at my
14 records.

15 I've -- I've had about a dozen
16 positions here in Silicon Valley.

17 Q. And when you joined in 1998 or
18 thereabouts, what was your position?

19 A. It was controller.

20 Q. And at some point you became
21 vice-president of finance?

22 A. Correct. About a year later I
23 believe.

24 Q. What were your responsibilities as
25 vice-president of finance?

1 A. Basically, it was the financial
2 operations of the corporation. So, it
3 covered everything from SEC reporting to
4 financial planning to just general financial
5 information. I also was responsible for the
6 risk management area, the insurance area,
7 some legal as well as facilities eventually.

8 Q. When you became vice-president of
9 finance, did you continue with the
10 responsibilities you had as controller?

11 A. Yes.

12 Q. And those included maintaining the
13 books and records of the company?

14 A. Correct.

15 Q. And technically, was the title
16 vice-president, finance or vice-president of
17 finance?

18 A. I believe it was vice-president,
19 finance. I couldn't swear on that, but I'm
20 pretty sure that's what it was.

21 Q. To whom did you report?

22 A. Sue Salveson (phonetic), our CFO.

23 Q. And who reported to you?

24 A. I had -- at the beginning or just
25 over the -- over the life of the 3 or 4 years

1 Q. But this closing was going to be
2 after December 31, 2000, and this defined
3 that Avaya would also assume under certain
4 conditions liabilities that had been accrued
5 or recorded?

6 A. That's correct, up to the closing
7 date.

8 MS. LAWSON: I'm sorry. I don't mean to
9 interrupt, but when you were referring him to
10 page 509, was it Bates stamp 509 or --

11 MR. ARDEN: 519. It was the definition
12 of "balance sheet."

13 MS. LAWSON: I didn't hear the 19. Okay.
14 Good.

15 BY MR. ARDEN:

16 Q. So, that second set of liabilities
17 would be liabilities accrued or recorded
18 after the balance sheet date up to the
19 closing date; right?

20 A. That is correct.

21 Q. And those would mean -- withdrawn.

22 Those liabilities would be
23 liabilities that had been accrued or recorded
24 on the books of Quintus; right?

25 A. Correct.

1 Q. The sentence also states that the
2 liabilities that had been accrued or recorded
3 would be assumed to the extent they had not
4 been paid prior to the closing date; right?

5 A. Correct.

6 Q. Your understanding is that Avaya was
7 not assuming liabilities that had already
8 been paid prior to the closing date; right?

9 A. That's correct.

10 Q. For liabilities to be accrued or
11 recorded on the books, where in the books
12 would they be accrued or recorded --
13 withdrawn.

14 When liabilities are accrued or
15 recorded on the books, where are liabilities
16 accrued or recorded?

17 A. Are you asking what accounts are
18 they recorded in or where on the balance
19 sheet?

20 I mean, it's in the liability
21 section of the balance sheet. It could be --
22 depending upon what type of liability it is,
23 it could either be within the accounts
24 payable area or it could be outside of the
25 accounts payable area for an accrual of any

1 other type of expense that the company has
2 incurred but not paid yet.

3 Q. But in any case, there would be
4 entries made into the accounting system;
5 correct?

6 A. Correct. There would be journal
7 entries made into the accounting system.

8 MR. ARDEN: Could you mark this as
9 Thompson Exhibit 3.

10 (Defendant's Exhibit No. 3
11 was marked for identification)

12 BY MR. ARDEN:

13 Q. Mr. Thompson, I'm showing you a
14 3-page document that has been marked Thompson
15 Exhibit 3 bearing the stamp numbers 248
16 through 250.

17 (Defendant's Exhibit No. 4
18 was marked for identification)

19 BY MR. ARDEN:

20 Q. I'm also showing you a document that
21 has been marked Thompson Exhibit 4 which
22 bears the stamp pages 251 through 253.

23 And, Mr. Thompson, I'll ask you --
24 I'll be asking you some questions about each
25 of these -- each of these documents.

1 A. Okay.

2 Q. The first page of Exhibit 3 is not
3 dated, but it does have a fax stamp of April
4 5, 2001.

5 Do you recall preparing a
6 document -- withdrawn.

7 Do you recall preparing Exhibit 3 in
8 early April 2001?

9 A. I remember preparing a document,
10 yes.

11 Q. And what is Exhibit 3?

12 A. It's a schedule -- this is a
13 schedule as of a point in time of what our
14 balance sheet was at at that point in time
15 being April the 10th.

16 Q. So, when you -- when you prepared
17 this document, you thought the closing would
18 occur on April 10th?

19 A. I don't remember the specifics, but
20 it -- I would assume so.

21 Q. But in any case when you prepared
22 this document, you were estimating what the
23 books would look like at a certain date in
24 the future; right?

25 A. We were estimating to the best of

1 our ability at that point in time. Quintus
2 was on a normal month and calendar close.
3 So, to close the books at a point in time
4 that's not a month and -- it took a little
5 bit of estimating definitely that we were not
6 normally used to doing. That's such a short
7 notice to prepare a balance sheet.

8 Q. And did you understand in the Asset
9 Purchase Agreement that some days prior to
10 the closing there would be an estimate that
11 would be given to Avaya, right, an estimated
12 schedule of liabilities?

13 A. Correct, yes.

14 Q. How did you prepare Exhibit 3?
15 Withdrawn.

16 You were responsible for Exhibit 3;
17 right?

18 A. Correct.

19 Q. And that's your signature on the
20 first page?

21 A. Correct.

22 Q. How was Exhibit 3 prepared?

23 A. This would be basically a snapshot
24 of what was out of our financial system that
25 we used.

1 other than an invoice; right?

2 MS. LAWSON: Objection to form.

3 THE WITNESS: I believe all the three
4 numbers you see in the top were all estimates
5 based upon the transaction, that I was given
6 numbers -- I don't remember by who off the
7 top of my head. But they definitely were
8 given to me in order to accrue a certain
9 amount without a supportable invoice yet that
10 had been received.

11 BY MR. ARDEN:

12 Q. Was it the practice of Quintus not
13 to accrue telephone charges or the like but
14 rather to record them once an invoice was
15 received or bill received?

16 A. That would be the normal process.
17 But it would not mean that there would not be
18 an exception to that process would be my
19 answer.

20 Q. Now, on the page 249 under trade
21 accounts payable, there are both pre-petition
22 trade accounts payable and post-petition
23 trade accounts payable; right?

24 A. Correct.

25 Q. Where did those -- withdrawn.

1 Each of those numbers was supported
2 by a detail of specific payables; right?

3 A. Everything that has -- that has
4 referenced a trade AP means that the invoice
5 was received and processed or vouchered into
6 our financial system so there was support by
7 detail, vendor name, to back up what you see
8 in those numbers.

9 Q. And why was pre-petition and
10 post-petition separated out?

11 A. Boy, I don't remember the definition
12 of -- of why it was set up that way off the
13 top of my head.

14 Q. If you could turn to Exhibit 4,
15 there there's a -- withdrawn.

16 You recognize Exhibit 4; right?

17 A. Yes.

18 Q. And what is that document?

19 A. It is a signed copy between myself
20 and Avaya on the Asset Purchase Agreement for
21 detailing the assumed liabilities.

22 Q. If you turn to page 252, that second
23 page, that schedule as of April 20 sets forth
24 all the unpaid liabilities that were accrued
25 or recorded on the books of Quintus and

1 assumed by Avaya; correct?

2 A. That's correct.

3 Q. And there were no other assumed
4 liabilities as of April 20; right?

5 A. As of April 20 that we were aware
6 of, those were the liabilities that we had
7 put on our books.

8 Q. Did you ever become aware that
9 Quintus had previously accrued or recorded
10 other liabilities prior to the closing date?

11 MS. LAWSON: Objection to form.

12 THE WITNESS: Not recorded. Just a --
13 just a quick explanation of our -- of the
14 accrual process for the company.

15 We didn't have a purchasing system
16 at the company. So, POs were not always
17 initiated for obligations that the company
18 entered into. So, we did not use POs to
19 accrue for those particular obligations.

20 As such, when we accrued for an
21 actual bill, it was usually based upon
22 receiving an invoice in-house. And so,
23 that's when we would accrue for it unless we
24 were made aware by someone within the
25 organization that a service had been rendered

1 Q. So, looking at the page 252, as of
2 April 20 the total amount of unpaid
3 liabilities that had been accrued or recorded
4 was \$22,549,000; correct?

5 MS. LAWSON: Objection to form.

6 THE WITNESS: I believe that was the
7 number as far as the number that was going to
8 be assumed by Avaya. It wasn't all the
9 assumed liabilities on our books at that
10 point.

11 BY MR. ARDEN:

12 Q. Not all the liabilities on your
13 books.

14 A. You mean assumed --

15 Q. But the 22.549 was the --

16 A. They were the assumed liabilities to
17 Avaya, that Avaya was going to go ahead and
18 take over. The other liabilities stayed if
19 there were any. I can't remember the detail.
20 But I know there were some balance sheet
21 items and some liability items stayed on the
22 Quintus books. I just don't remember in
23 detail which ones they were.

24 Q. You mean, they stayed on Quintus
25 books and stayed the responsibility of

1 Quintus?

2 A. Quintus. Correct.

3 Q. So, 22.549 million was the amount
4 that was assumed by Avaya; correct?

5 A. Correct.

6 Q. Did someone from Avaya go over the
7 books with you before signing the first page
8 of Exhibit 4?

9 A. I can't remember if anybody did. I
10 do know after they certainly then would have
11 asked and tried to understand what was
12 embedded within each of those line items.

13 Q. And you'd refer to this as the final
14 schedule of assumed liabilities; right?

15 A. Correct.

16 Q. And the final schedule of assumed
17 liabilities trade AP is a single line; right?

18 A. Yes. 7080.

19 Q. And that would be 7,080,000?

20 A. 80,000

21 Q. What are accounts payable? What are
22 trade accounts payable?

23 A. Trade accounts payable are normal
24 obligations that the company has entered into
25 in business with vendors that do services for

1 the company, and that we have received
2 invoices for those services that have been
3 rendered, and that we have put on our books
4 but have not paid out yet. So, we have
5 incurred, we have recognized the expense on
6 our books, but we have not actually paid the
7 cash out to those vendors yet.

8 Q. After the closing date, was one of
9 your responsibilities to see that the trade
10 accounts payable would be paid out or paid
11 down?

12 A. Correct.

13 Q. And who were the persons who worked
14 on that?

15 A. Specifically, the responsibility was
16 for Rosie Nguyen who was our accounting
17 manager. That was her area of responsibility
18 to continue our internal process that we had
19 at Quintus which was to do check runs for the
20 particular trade AP that were becoming due.
21 And so, she would go ahead and do the normal
22 check run process.

23 I would then go ahead and sign the
24 checks. And we would go ahead and draw that
25 number down.

1 MR. ARDEN: Off the record.

2 (Brief recess; 10:05 a.m. to 10:17 a.m.)

3 (Defendant's Exhibit No. 5

4 was marked for identification)

5 BY MR. ARDEN:

6 Q. Mr. Thompson, I'm showing you a
7 document that has been marked as Thompson
8 Exhibit 5 bearing the stamp MT 430 through
9 434.

10 A. Yes.

11 Q. Mr. Thompson, you authored an e-mail
12 that begins on 430 to 431; correct?

13 A. Correct.

14 Q. And the attached documents are
15 documents that were prepared by you or under
16 your supervision; right?

17 A. Correct.

18 Q. And were they prepared -- which one
19 was it actually? Did someone else prepare it
20 and send it to you for your review, or did
21 you generate the documents that are the
22 exhibits or the attachments to that e-mail?

23 A. I'm thinking these are documents
24 that I would have prepared that are attached
25 to this e-mail. These are coming right out

1 of our -- out of our system -- financial
2 system which then go right to an Excel
3 spreadsheet.

4 So, I would do that.

5 Q. And so, these are the documents
6 you're referring to on 432, 433, and 434?

7 A. Correct.

8 Q. And you wrote to Kelly Wall that you
9 were attaching a recap of the liabilities
10 that were assumed by Avaya; right?

11 A. Correct.

12 Q. And on the last page, you have two
13 columns, one showing what had been originally
14 assumed and a second column that shows the
15 effect of paying down certain items among the
16 assumed liabilities; right?

17 A. That is correct.

18 Q. So, as of April 30, 2001, the total
19 liabilities assumed by Avaya stood at
20 17,807,764; right?

21 A. That's correct.

22 Q. You noted that the accounts payable
23 had been reduced by about 1.3 million; right?

24 A. Correct.

25 Q. And the accrued liabilities had also

1 (Defendant's Exhibit No. 6
2 was marked for identification)

3 BY MR. ARDEN:

4 Q. Mr. Thompson, I'm showing you a
5 document that bears the stamp 00332 through
6 00337 and includes the letters MT at the
7 beginning.

8 A. Uh-huh. Yes.

9 Q. And that includes an e-mail that you
10 prepared on July 25, 2001; right?

11 A. Correct.

12 Q. And it also includes a 2-page
13 attachment that you included with that
14 e-mail; right?

15 A. Correct.

16 Q. And you note that what you have
17 attached is the final schedule of the assumed
18 liabilities that Avaya took over from
19 Quintus, approximately 22.5 million; right?

20 A. Correct.

21 Q. And that is the number that appears
22 on the far left column of 00336?

23 A. Correct.

24 Q. Now, those numbers appear in
25 thousands; right?

1 A. Correct.

2 Q. The columns to the right include the
3 last dollar amount; right?

4 A. Say again?

5 Q. They include -- they go to a single
6 dollar amount?

7 A. Yes.

8 Q. And this shows that as of June 30,
9 2001 the trade accounts payable had been paid
10 down to only \$1,199; right?

11 A. That's correct.

12 Q. So, there's \$1 less than \$1200 left
13 in trade accounts payable; right?

14 A. That's correct.

15 Q. And that number also was tied to the
16 accounting system of -- of Quintus; right?

17 A. Correct.

18 Q. Do you know what the \$1,199 referred
19 to, what were those --

20 A. I don't remember off the top of my
21 head, no.

22 Q. Do you believe that at the time you
23 left Avaya all accounts payable had been
24 paid?

25 A. All the accounts...? My -- my

1 A. Yes.

2 Q. Mr. Thompson, do you recognize that
3 document?

4 A. Yes, I do.

5 Q. And what is that?

6 A. This is an aged payable report
7 directly out of our financial system.

8 Q. And --

9 A. This shows -- all of the vouchered
10 invoices that we had received at that point
11 in time had been put into our system, they
12 have not been paid yet but have been
13 recognized as expense by the company.

14 And it's broken out into three --
15 three I guess I'll call it companies. The
16 way we kept our books, we'd have Quintus by
17 its own, and then through acquisitions Acuity
18 and Mustang also were shown as their own
19 entities. And then, we would consolidate.

20 Q. So, does this include all the trade
21 accounts payable that had been entered into
22 the books and records of the company?

23 A. It should.

24 Q. Now, if you could -- if you could
25 look at the first entry, it has

1 don't know if that is -- is document 7 or
2 not.

3 Q. Right. Do you recall sending
4 certain invoices to any consultant or
5 representative of Quintus such as DSI because
6 it represented a liability that had not been
7 assumed by Avaya?

8 MS. LAWSON: Objection to form.

9 THE WITNESS: I want to say I can
10 probably think of at least one time we
11 probably did that which was to receive an
12 invoice and then to give it to the DSI people
13 that were there at the Quintus location and
14 say they needed to go talk to Avaya and
15 figure out how to deal with this particular
16 invoice.

17 BY MR. ARDEN:

18 Q. Uh-huh.

19 A. I don't remember examples of who
20 they were for, et cetera, but it was
21 convenient for us because the DSI individuals
22 were frankly in the same building right
23 around the corner from where our financial
24 team was located.

25 And so, whenever something would

1 come up in that particular instance it was
2 very easy to go to them and just say, "Hey,
3 you guys need to deal with this since we're
4 not sure how to do it on our end." We were
5 directed not to pay those, so it was a matter
6 of how to deal. And our answer was to give
7 it to the DSI people and let them work it
8 through with Avaya.

9 Q. And did they ever report back to
10 you?

11 A. I don't remember final resolutions
12 on any of those.

13 Q. Did anyone at DSI say that they
14 thought it should be an assumed liability
15 even though it was not accrued or recorded on
16 the books of Quintus?

17 MS. LAWSON: Objection: Form.

18 THE WITNESS: I don't remember.

19 BY MR. ARDEN:

20 Q. What were the persons at DSI doing
21 onsite as you recall?

22 A. Good question. At times, we were
23 wondering that as well.

24 They -- they had ownership of all
25 the Quintus records prior to the acquisition.

1 And, you know, we ended up flooding their
2 office with boxes and boxes of records I
3 know. I know part of their -- part of their
4 work was to monitor what was in our -- our
5 records because they were really in essence
6 commingled.

7 When we closed our books, like I
8 said, we had -- it was a Quintus operation
9 there. And so, we had to go ahead and have a
10 balance sheet that broke out the real
11 Quintus -- what was still Quintus which in
12 essence DSI then was responsible for versus
13 what we had in our books being now Avaya.

14 And so, Rosie would work with the
15 DSI people so that they could -- I assume
16 they closed their books monthly as well, and
17 they had to go ahead and do balance sheets
18 and they had to go ahead and see, you know,
19 where they were at a point in time as far as,
20 you know, how much money was in the balance
21 sheet and had to report to the trustees or
22 whoever from a Quintus side. But that was
23 something which myself I never got involved
24 in. I never really, you know, worked with
25 them in detail with -- I do remember Rosie

1 working with them probably more in detail
2 than anybody else on our team.

3 Q. Uh-huh. Did they ever share with
4 you any documents they had generated?

5 A. I don't remember any off the top of
6 my head.

7 MR. ARDEN: Let me use a version of a
8 document that doesn't have a stamp but there
9 is another version that has a stamp that I
10 could give you later.

11 MS. LAWSON: Okay.

12 MR. ARDEN: Let's please mark this as
13 Thompson Exhibit 10.

14 (Defendant's Exhibit No. 10
15 was marked for identification)

16 BY MR. ARDEN:

17 Q. Mr. Thompson, if you could review
18 this document. And when you do, I will ask
19 you to --

20 A. Go ahead.

21 Q. What is the document?

22 A. It's a standard account
23 reconciliation for the trade accounts payable
24 account -- accounts.

25 Q. Okay. And what's being reconciled?

1 A. It looks like they're reconciling
2 the accounts payable aging report to the
3 general ledger accounts.

4 Q. And there the two essentially
5 reconcile?

6 A. Correct.

7 Q. There is a variance of \$225?

8 A. Correct.

9 Q. And that's not considered a material
10 variance?

11 A. That's correct.

12 Q. Why was this document prepared?

13 A. This is -- it looks like just our
14 standard account reconciliations that are
15 done on a monthly basis. And this was
16 prepared by the accounts payable clerk Cathy
17 Hawthorne who reported to Rosie Nguyen. And
18 so, Rosie would be the manager and would
19 review this reconciliation. I wouldn't
20 necessarily see it.

21 Q. And this was done on a monthly basis
22 to make sure that the -- the aged payables
23 matched what was on the general ledger?

24 A. Correct. In this particular case,
25 yes.

1 Q. And there's a work number there.

2 A. Yeah.

3 Q. Do you know the 925 area code?

4 A. He had an office there at the
5 Dublin, California office location.

6 Q. And you worked in Dublin,
7 California?

8 A. Yes.

9 Q. And Rosie Nguyen worked in Dublin,
10 California?

11 A. Yes.

12 Q. That was the main office of Quintus?

13 A. That was the main office just for a
14 few months. The company was really in
15 Fremont up until December of 2000 and then
16 moved to Dublin, California.

17 Q. As of -- at the time of the closing
18 of the purchase agreement, were all the books
19 and records of the company at Dublin?

20 A. Yes.

21 Q. And Mr. Michel had access to those
22 books and records of Quintus; right?

23 A. He had access to everything, yes.

24 I smile only because he could barely
25 get into his office probably. We -- we gave

1 him all the records that we could. We had
2 also sent records off to Avaya for I think
3 payroll and accounts payable related records
4 as well. I don't remember in detail what
5 those were.

6 Rosie was responsible for sending
7 those off to Avaya.

8 Q. But Mr. Michel received accounts
9 payable and other records?

10 A. Yes.

11 Q. Correct?

12 A. Yes.

13 Q. When you say that it was difficult
14 to get into his office because of all the
15 documents and records he had about Quintus,
16 were those documents financial and accounting
17 related?

18 A. Primarily, yes.

19 I mean, they were -- a lot of them
20 were historical just Quintus activity that
21 Avaya would -- had not requested to receive.
22 So, you know, before we left, myself being
23 the last person, we boxed everything up that
24 we had in our files and frankly then gave
25 them to DSI and said, "Here they are. I'm

1 not sure who needs these."

2 Excuse me.

3 Q. Did you hear from Scott Michel after
4 October 2001?

5 A. I don't remember hearing from him.

6 Q. Do you know if he received any of
7 the documents that would show how the
8 accounts payable that had been assumed by
9 Avaya had been paid down?

10 A. I don't know specifically. I
11 believe Rosie would.

12 Q. Do you know what he did with the
13 documents he received?

14 A. No.

15 Q. Do you recall preparing schedules
16 with respect to the bankruptcy of Quintus?

17 A. I remember some schedules for the
18 bankruptcy. I just don't remember in detail
19 what in the heck they comprised of. But I
20 remember some schedules.

21 Q. Did you prepare them, or did someone
22 else prepare them?

23 A. I just don't recollect off the top
24 of my head.

25 Q. Do you know how those were prepared?

1 Q. So, I might still have some
2 questions for you later.

3 MS. LAWSON: I'd just like to see if we
4 can take maybe, like, a 5-minute break.

5 (Brief recess; 11:17 a.m. to 11:25 a.m.)

6 EXAMINATION

7 BY MS. LAWSON:

8 Q. Okay. While you were employed at
9 Avaya, what was your position or title there?

10 A. I didn't really have a title. I
11 think we were all just transitional
12 employees. There wasn't really a title that
13 I was aware of.

14 Q. Okay. Did your responsibilities
15 change at all from what they were at Quintus?

16 A. I was still responsible for my
17 immediate team. So, from that respect I
18 still had ownership of -- of managing my
19 group. And that was -- that was really just
20 the -- you know, change I guess I would call
21 it. I reported then to Shobhna at Avaya.

22 Q. Okay. So, that was -- did you
23 report to anyone else besides Shobhna or
24 just --

25 A. I was -- formally, it was reporting

1 just testified that should have been accrued
2 for but weren't accrued for?

3 MR. ARDEN: Objection to form.

4 THE WITNESS: In a normal accounting
5 environment, yes, we would have -- we should
6 have accrued if we had known it. Did not
7 know it. So, we didn't accrue it. And as a
8 result of the acquisition, it needed to get
9 put into the assumed liabilities.

10 BY MS. LAWSON:

11 Q. And the first instance when you
12 received those you referred those to DSI?

13 A. That would be our normal course of
14 recourse would have been to take it over to
15 DSI because they frankly were right there in
16 our office. So, it was easy to go ahead and
17 just say, "Here, guys," versus us trying to
18 figure out the Avaya system and who we needed
19 to go talk to on it.

20 Q. Okay. Earlier you testified that in
21 reference to -- there was a May 31st e-mail
22 from Janet Poriadjian?

23 A. Uh-huh.

24 Q. And I'll find the -- that was
25 Exhibit 9. And she references in there the

1 So, all the payroll records I believe all
2 definitely went back to Avaya.

3 The accounts payable records, I
4 remember Rosie worked with somebody back east
5 and as far as sending out all the accounts
6 payable records that we had I thought to a
7 point in time. But I could be wrong. I
8 don't know. You'd have to talk to Rosie on
9 that one.

10 I do remember though that all the
11 records -- we had a bunch of records that
12 were still there onsite in the office that
13 basically we just boxed up and told DSI, "No
14 one wants them so we're leaving them here.
15 Whether or not someone from Avaya comes and
16 gets them or the DSI Quintus people need
17 them, they were there."

18 Q. Was the Dublin office leased or --

19 A. It was leased.

20 Q. It was leased.

21 A. It was leased.

22 Q. Do you know if Avaya assumed that
23 lease?

24 A. I assume so. I mean, they would
25 have to since all the employees were kept on

1 Q. Okay. Can a liability ever be
2 accrued but not recorded?

3 A. Say again please.

4 Q. Can a liability be accrued but not
5 recorded?

6 A. No, I mean it's -- accrued? Well, I
7 think it's the same. My interpretation would
8 be if it's accrued --

9 Q. Not under this agreement.

10 A. Right.

11 Q. Just from an accounting standpoint,
12 can there be an accrued liability that's not
13 recorded in the ledger?

14 A. Not to my knowledge.

15 Q. Okay. For your accounts payable, do
16 you know what your payment schedule was, how
17 often would you pay out for your accounts
18 payable liability? Weekly, monthly,
19 biweekly?

20 A. I'd be guessing. I think Rosie
21 probably would know the answer more so than I
22 would.

23 I would say we were doing it once to
24 twice a week. It was pretty quick. It was
25 pretty often.

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1 documents?

2 A. I remember signing the documents,
3 yeah. It's just daunting when you get
4 something this large.

5 Q. And did you at the time that you
6 signed these realize that you were signing --
7 that these were accurate under penalty of
8 perjury of fine and imprisonment?

9 A. Yeah. I remember reading what that
10 said, but it's what was in our numbers so
11 that's fine.

12 Q. Okay. And do you remember who
13 actually prepared these schedules physically?

14 A. I do not remember who prepared
15 these. I don't think we -- I can't remember
16 if our -- I don't think our group would have
17 done something like this, so....

18 Q. Do you know who would have provided
19 the information to create these documents?

20 MR. ARDEN: Objection: Calls for
21 speculation.

22 BY MS. LAWSON:

23 Q. Did you provide the information to
24 create these schedules?

25 A. Personally, no. It would be someone
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1 on my team would help with the sub schedules
2 to prepare this.

3 Q. All right. Can you turn in Tab 1 --
4 Well, let me ask you this question:
5 Would the information that's contained in
6 here be based on -- do you know whether it
7 would be based on Quintus' books and records?

8 MR. ARDEN: Objection: Foundation.

9 THE WITNESS: Yes, it would.

10 BY MS. LAWSON:

11 Q. You mean you can't answer that.

12 A. Oh, it means I can answer that. It
13 should be.

14 Q. Okay. Can you -- it's hard to tell
15 you exactly where to turn, but if you flip
16 through and try to find Schedule E, it's
17 probably a little bit more than halfway
18 through the pack of 1?

19 A. Schedule A.

20 Q. Schedule E?

21 A. Oh, E. Is that machinery and
22 equipment? That's B still. F. D.

23 Creditors Holding Unsecured Priority Claims.

24 Q. Correct.

25 A. Okay.

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1 Q. And if you look, it says page 1 of
2 2, but it's basically Schedule E.

3 Can you look at that and the next
4 page and see -- tell me what types of
5 liabilities they look like, they appear to
6 be?

7 A. These are -- appear to be sales and
8 use tax liabilities. I think all of them
9 look that way.

10 Q. And how do you know that?

11 A. I know that because that's all that
12 we would have on our books would be sales and
13 use tax liabilities. We wouldn't accrue for
14 anything else or have on our books anything
15 else.

16 Q. Okay. And if these were in your
17 books and records in your general ledger
18 somewhere, where would they be located?

19 A. They're specifically spelled out. I
20 think we've looked at those in another
21 schedule if I remember right. They had all
22 those accounts.

23 I mentioned they were states pretty
24 much. And so, they're distinctly in our
25 general ledger under separate GL account

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1 numbers.

2 Q. Okay. I believe the exhibit you
3 were referring to earlier -- I'm trying to
4 find that schedule. It was probably a
5 different date than these. I'll try and find
6 it.

7 A. This document here is as of April
8 10th.

9 MR. ARDEN: Part of it, yes.

10 THE WITNESS: Part of it.

11 MR. ARDEN: Exhibit 4?

12 MS. LAWSON: No, I don't think that's it.

13 MR. ARDEN: Oh.

14 MS. LAWSON: I think it's Exhibit 10.

15 MR. ARDEN: The July exhibit.

16 MS. LAWSON: No, it's not 10.

17 Here it is. I think it's Exhibit 5
18 maybe.

19 No, that's not it either.

20 Here we go. Exhibit 6.

21 THE WITNESS: Yes. Last page.

22 BY MS. LAWSON:

23 Q. On page MT 00337.

24 A. Correct. Some of them tie though.

25 Q. Okay.

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1 this Exhibit 19 is dated from September 14th.
2 So, at this point based on prior testimony
3 the Quintus system would have been closed; is
4 that correct?

5 A. That's correct.

6 Q. So, any of these escheat liabilities
7 would have been handled through the Avaya
8 system; is that correct?

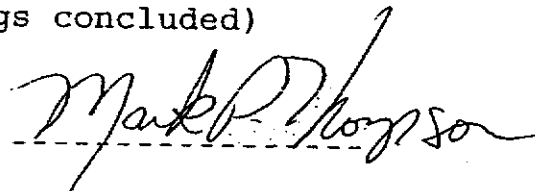
9 A. That's correct.

10 MS. LAWSON: I think I'm done, but I just
11 need to check one more thing and I should be
12 finished.

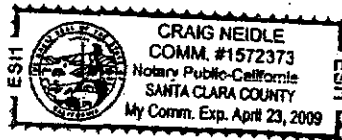
13 Okay. I have no further questions.

14 MR. ARDEN: I have no further questions.
15 You're a free man.

16 (At 3:31 p.m., the deposition
17 proceedings concluded)

18 
19 MARK THOMPSON

21 State of California, County of Alameda
22 Subscribed and sworn to (or affirmed) before me
23 on this 4 day of March, 2006.
24 by Mark Thompson
25 personally known to me or proved to me on the
basis of satisfactory evidence to be the person(s)
who appeared before me.
Signature: [Signature]



IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

IN RE:

QUINTUS CORPORATION, et al.,

Debtors.

QUINTUS CORPORATION, MUSTANG.COM,
INC., and ACUITY CORPORATION,

v.

AVAYA, INC.,

Defendants.

BANKR. NO.
01-00501 (MFW)
through NO.
01-00503 (MFW)

COPY

DEPOSITION OF ROSIE NGUYEN

January 27, 2006

PATRICIA CALLAHAN & ASSOCIATES, INC.
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Reported by:
WENDY C. BROWN
C.S.R. NO. 5697

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1 BE IT REMEMBERED THAT, pursuant to Subpoena,
2 and on Friday, January 27, 2006, commencing at the hour
3 of 9:17 o'clock a.m. of the said day, at the CROWN PLAZA
4 HOTEL, 1221 Chess Drive, Foster City, California, before
5 me, WENDY C. BROWN, a Certified Shorthand Reporter for
6 the State of California, personally appeared
7 ROSIE NGUYEN, a witness in the above-entitled court and
8 cause, produced on behalf of the plaintiffs, who, being
9 by me first duly sworn, was then and there examined and
10 interrogated by Attorney KIMBERLY E. CONNOLLY LAWSON,
11 representing the law offices of REED SMITH, 1201 Market
12 Street, Suite 1500, Wilmington, Delaware, counsel for
13 the plaintiffs.

14
15 APPEARANCES OF COUNSEL

16
17 FOR THE PLAINTIFFS:

18
19 REED SMITH

20 BY: KIMBERLY E. CONNOLLY LAWSON

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1 FOR THE DEFENDANT:

2

3 SIDLEY AUSTIN

4 BY: JAMES D. ARDEN, ESQ.

5 787 Seventh Avenue

6 New York, New York 10019

7

8 The following proceedings were thereupon had,
9 and the following testimony was thereupon given, to-wit:

10

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---oOo---

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25

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10

1 schools?

2 A. Um, no.

3 Q. Where are you currently employed?

4 A. At Cisco Systems, Incorporated.

5 Q. Okay. Were you ever employed by Quintus
6 Corporation, Mustang.com or Acuity Corporation?

7 A. Yes, by Quintus.

8 Q. And when was that?

9 A. That was from 1997 through 2000, when Quintus
10 was purchased by Avaya.

11 Q. Did you say 2000?

12 A. I believe it was the year 2000 that the
13 acquisition happened.

14 Q. If I told you it happened in 2001 --

15 A. Oh, sorry.

16 Q. -- would you believe me?

17 A. Yes. It's been a while.

18 Q. So do you know approximately how long you were
19 there after the acquisition, like, by months or --

20 A. I left the ac -- I left Avaya -- September the
21 10th was my last day.

22 Q. Okay. And what was your position at Quintus?

23 A. I was the accounting manager.

24 Q. Okay. And what were your responsibilities as
25 accounting manager?

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1 A. Basically, I was responsible for accounts
2 payable, um, accounts receivable, payroll and GL.

3 Q. And when you say --

4 A. And fixed assets.

5 Q. When you say "GL," what does that mean?

6 A. General ledger, sorry.

7 Q. Okay. So based on your previous testimony, were
8 you actually employed at Quintus at the time of the
9 acquisition by Avaya?

10 A. Yes.

11 Q. Okay.

12 MR. ARDEN: And I object to the
13 characterization of acquisition. Of course, I
14 understand you mean acquisition of certain assets.

15 MS. LAWSON: Yeah. I'll rephrase to be
16 clear.

17 Q. Were you employed at Quintus at the time when
18 Avaya purchased certain assets and liabilities from
19 Quintus?

20 A. Yes.

21 Q. Were you employed then by Avaya at any time?

22 A. Yes.

23 Q. And you said you were there till September?

24 A. Correct.

25 Q. Okay. Do you recall the day of April 11th as

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1 what you do -- if you had not been purchased by Avaya,
2 you wouldn't have to do all that. And what gets booked
3 over to Avaya was, um, given guidance by the accounting
4 team from the Avaya side. Okay.

5 Q. And who did you report to at Avaya?

6 A. Um, I reported to Shobhna -- and I have no idea
7 what her last name is; she was the CFO at the time --
8 but I interfaced with Kelly Wall.

9 Q. Okay.

10 A. Okay.

11 Q. And did you still report to anyone on what I'll
12 call the Quintus side?

13 A. So -- from -- from an actual reporting
14 structure, no.

15 Q. Okay.

16 A. But we all -- you know, we're the same team, so
17 we all rolled up to Mark Thompson, who was the --

18 Q. Okay.

19 A. -- controller then.

20 Q. Okay. And were you involved at all in the
21 payment of assumed liabilities on the Avaya side, once
22 you transitioned over?

23 A. Yes.

24 Q. Okay. And for that, that's when you reported to
25 Shobhna and you worked with Kelly Wall; is that correct?

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1 A. Correct.

2 Q. Okay. If you look back in that first paragraph
3 on the Bates stamp page 529, there's references to
4 "accrued" and "recorded." Is there a difference between
5 an accrued liability and a recorded liability?

6 A. No. If it was accrued, then it is recorded.
7 And the only way that anything that is on the balance
8 sheet is recorded is that it could have been accrued --
9 it was accrued.

10 Q. Okay.

11 A. Okay. Actually, I change that. So on the
12 balance sheet, when it's recorded, it could be accrued
13 or, for example, paid, right, um, but not the other way
14 around.

15 MR. ARDEN: Is it that accrued is a
16 subset of recorded, but recorded could include things
17 other than accrued?

18 THE WITNESS: Correct.

19 MS. LAWSON: Q. Could there -- based on
20 what you're just saying, could there be a liability that
21 was accrued but had not been put into the general ledger
22 yet?

23 A. No.

24 Q. Are you aware whether all of the liabilities
25 that were assumed by Avaya that fell within the scope of

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1 conversation with an Avaya employee about the books and
2 records and the archival of those records?

3 A. Yes.

4 Q. Was the conversation about the hard copy or the
5 electronic copy?

6 A. The electronic piece. The accounting system, in
7 fact.

8 Q. And what was that conversation?

9 A. Um, so, I still had relationships with various
10 people, Quintus people who are now Avaya employees, and
11 I was told that the accounting server was reformatted,
12 because they needed the server.

13 Q. And do you know what reformatting is or what it
14 would do to the accounting system?

15 A. Basically, it wipes out the entire accounting
16 system and all the data on there. And, you know, once
17 you format a drive, it basically wipes it clean, as if
18 it's a brand new server.

19 Q. Okay. And the exhibit that's in front of you,
20 Exhibit 2, can you turn to page 30 of the asset purchase
21 agreement, which, at the bottom, is 000503.

22 A. (Witness complies.)

23 Q. And if you look down the page, there's Section
24 5.05, "Books and Records." Can you read paragraph (a)
25 for me, please?

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1 Payables By: Branch Code/Vendor Code, Quintus
2 Corporation, Summary Style, As Of 4/20/2001."

3 Do you recognize this document?

4 A. Yes. It's the accounts payable aging.

5 Q. And what types of entries would be shown here in
6 this document?

7 A. So, anything that was vouchered into the
8 accounts payable ledger that did not get paid shows up
9 on here. And it shows you how many days that it's been
10 sitting there, approximately, if you read across from,
11 um, the aging report. And it gives you -- the balance
12 gives you the total amount of accounts payable trade
13 liabilities at the time that the report is ran.

14 So this report says, "As of 4/20/2001." This is
15 what was sitting in the Quintus trade payables as of
16 4/20/2001.

17 Q. And do you know whether this would be a list
18 of -- of liabilities that were assumed by Avaya?

19 MR. ARDEN: Objection as to form.

20 THE WITNESS: This account is one that
21 sits on the balance sheet. It ties directly to the
22 balance sheet and reconciles to the balance sheet, so
23 the assumption is, yes.

24 MS. LAWSON: Q. Okay. So is it fair to
25 say that the liabilities that are listed in here

CERTIFICATE

1
2
3 I, the undersigned, a Certified Shorthand
4 Reporter, hereby certify that the witness in the
5 foregoing deposition was first duly sworn to testify to
6 the truth, the whole truth, and nothing but the truth in
7 the within-entitled cause; that said deposition was
8 taken at the time and place therein stated; that the
9 testimony of said witness was reported by me, a
10 disinterested person, and was thereafter transcribed
11 under my direction into typewriting; that the foregoing
12 is a full, complete and true record of said testimony;
13 and that the witness was given an opportunity to read
14 and, if necessary, correct said deposition and to
15 subscribe to the same.

16 I further certify that I am not of counsel or
17 attorney for either or any of the parties in the
18 foregoing deposition and caption named, nor in any way
19 interested in the outcome of the cause named in said
20 caption. Executed this 27th day of January, 2006.

21
22
23
24
25

CERTIFIED SHORTHAND REPORTER
NO. 5697

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CERTIFICATE OF SERVICE

I, Jeffrey S. Goddess, hereby certify that on April 9, 2007, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF which will send notification of such filing to all registered participants. I further certify that I caused a copy of the foregoing document to be served upon the following persons in the manner indicated:

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